

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 02/19/2019



President of the Board - Original Signature Required

2-19-19

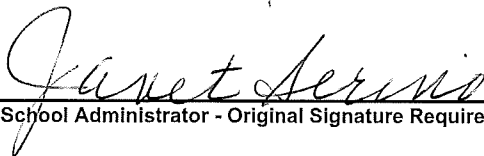
Date



Secretary of the Board - Original Signature Required

2-19-19

Date



Chief School Administrator - Original Signature Required

2-20-19

Date

Thomas J Melone

Contact Person

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Extn :2431

Telephone

Extension

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$392,112.00 Approved Referendum Exception Amt: \$0.00	The District will be submitting for referendum exceptions.
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$84,243.00 Function 2500, Object 200: \$96,802.00	Salaries and benefits are per contractual agreements.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve for unanticipated expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The School District believes that the estimated fund balance is justified for good fiscal management.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	15,500	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,780,339	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,780,339</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	19,677,088	
7000 Revenue from State Sources	15,761,199	
8000 Revenue from Federal Sources	760,660	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$36,198,947</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$37,979,286</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,424,988
6113 Public Utility Realty Taxes	18,500
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6120 Current Per Capita Taxes, Section 679	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	56,000
6150 Current Act 511 Taxes - Proportional Assessments	2,253,600
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,330,000
6500 Earnings on Investments	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	325,000
6910 Rentals	1,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	13,000
6990 Refunds and Other Miscellaneous Revenue	160,000
REVENUE FROM LOCAL SOURCES	\$19,677,088
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,129,636
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,537,516
7311 Pupil Transportation Subsidy	1,440,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	210,213
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	469,590
7505 Ready to Learn Block Grant	357,527
7810 State Share of Social Security and Medicare Taxes	655,778
7820 State Share of Retirement Contributions	2,895,939
REVENUE FROM STATE SOURCES	\$15,761,199
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	578,138
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	89,640
8517 NCLB, Title IV - 21St Century Schools	42,882
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
REVENUE FROM FEDERAL SOURCES	\$760,660
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,198,947

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$15,425,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$469,590</u>		
Total Approx. Tax Revenue:	\$15,894,590		
Approx. Tax Levy for Tax Rate Calculation:	\$17,704,227		

	Luzerne	Wyoming	Total
2018-19 Data			
a. Assessed Value	\$978,222,500	\$8,894,790	\$987,117,290
b. Real Estate Mills	16.4496	79.4771	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$860,132,544	\$38,367,879	\$898,500,423
d. Assessed Value	\$974,292,400	\$8,931,210	\$983,223,610
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy	\$16,091,369	\$706,932	\$16,798,301
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value	95.72979%	4.27021%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$16,080,978	\$717,323	\$16,798,301
(f Total * g)			
i. Base Mills Subject to Index	16.4496	80.6452	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	89.50000%	89.50000%	89.50000%
k. Tax Levy Needed	\$16,948,219	\$756,008	\$17,704,227
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	17.3954	84.6478	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$16,948,206	\$756,007	\$17,704,213
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$17,234,623
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$15,424,988
(n * Est. Pct. Collection)			

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.1%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$15,425,000

Amount of Tax Relief for Homestead Exclusions \$469,590

Total Approx. Tax Revenue: \$15,894,590

Approx. Tax Levy for Tax Rate Calculation: \$17,704,227

	Luzerne	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	16.9595	83.1452	
q. Mills In Excess of Index (if (l > p), (l - p))	0.4359	1.5026	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,523,512	\$742,587	\$17,266,099
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$424,694	\$13,420	\$438,114
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$380,101	\$12,011	\$392,112

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 3.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$15,425,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$469,590</u>		
Total Approx. Tax Revenue:	\$15,894,590		
Approx. Tax Levy for Tax Rate Calculation:	\$17,704,227		

	Luzerne	Wyoming		Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$469,590	Lowering RE Tax Rate	\$0	\$469,590
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$469,590

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Luzerne	974,292,400	17.3954	16,948,206				89.50000%	
Wyoming	8,931,210	84.6478	756,007				89.50000%	
Totals:	983,223,610		17,704,213	-	469,590	=	17,234,623	X
							89.50000%	=
								15,424,988
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	30,000			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	30,000	30,000	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	26,000	26,000	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						56,000	56,000	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,075,000	2,075,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	178,600	178,600	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						2,253,600	2,253,600	
Total Act 511, Current Taxes							2,309,600	
Act 511 Tax Limit -->					898,500,423	X	12	10,782,005
					Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Luzerne	16.4496	17.3954	5.75%	No	3.1%				
	Wyoming	80.6452	84.6478	4.97%	No	3.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,706,241
1200 Special Programs - Elementary / Secondary	5,617,458
1300 Vocational Education	939,196
1400 Other Instructional Programs - Elementary / Secondary	1,049,040
Total Instruction	\$23,311,935
2000 Support Services	
2100 Support Services - Students	951,616
2200 Support Services - Instructional Staff	527,724
2300 Support Services - Administration	2,238,820
2400 Support Services - Pupil Health	619,215
2500 Support Services - Business	361,771
2600 Operation and Maintenance of Plant Services	3,490,155
2700 Student Transportation Services	2,382,234
2800 Support Services - Central	235,204
2900 Other Support Services	46,000
Total Support Services	\$10,852,739
3000 Operation of Non-Instructional Services	
3200 Student Activities	597,324
3300 Community Services	135,656
Total Operation of Non-Instructional Services	\$732,980
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	7,500
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	506,809
5200 Interfund Transfers - Out	2,078,926
5900 Budgetary Reserve	225,000
Total Other Expenditures and Financing Uses	\$2,810,735
Total Estimated Expenditures and Other Financing Uses	\$37,715,889

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,500,617
200 Personnel Services - Employee Benefits	6,008,202
300 Purchased Professional and Technical Services	92,500
400 Purchased Property Services	6,000
500 Other Purchased Services	684,100
600 Supplies	390,622
700 Property	14,200
800 Other Objects	10,000
Total Regular Programs - Elementary / Secondary	\$15,706,241
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,243,365
200 Personnel Services - Employee Benefits	1,448,243
300 Purchased Professional and Technical Services	1,494,000
500 Other Purchased Services	374,800
600 Supplies	51,550
700 Property	5,000
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$5,617,458
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	181,177
200 Personnel Services - Employee Benefits	118,648
500 Other Purchased Services	610,571
600 Supplies	27,700
700 Property	1,100
Total Vocational Education	\$939,196
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	477,044
200 Personnel Services - Employee Benefits	272,196
300 Purchased Professional and Technical Services	282,000
500 Other Purchased Services	10,500
600 Supplies	6,900
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$1,049,040
Total Instruction	\$23,311,935
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	499,471
200 Personnel Services - Employee Benefits	415,045
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	1,900
600 Supplies	8,200
700 Property	1,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,000
Total Support Services - Students	\$951,616
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	193,089
200 Personnel Services - Employee Benefits	135,763
300 Purchased Professional and Technical Services	57,151
400 Purchased Property Services	22,000
500 Other Purchased Services	78,271
600 Supplies	38,150
700 Property	750
800 Other Objects	2,550
Total Support Services - Instructional Staff	\$527,724
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,088,465
200 Personnel Services - Employee Benefits	813,675
300 Purchased Professional and Technical Services	203,500
500 Other Purchased Services	34,670
600 Supplies	12,260
700 Property	1,500
800 Other Objects	84,750
Total Support Services - Administration	\$2,238,820
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	232,298
200 Personnel Services - Employee Benefits	140,067
300 Purchased Professional and Technical Services	243,750
400 Purchased Property Services	200
500 Other Purchased Services	400
600 Supplies	1,500
700 Property	500
800 Other Objects	500
Total Support Services - Pupil Health	\$619,215
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	84,243
200 Personnel Services - Employee Benefits	96,802
300 Purchased Professional and Technical Services	152,626
400 Purchased Property Services	20,000
500 Other Purchased Services	2,600
600 Supplies	3,000
700 Property	500
800 Other Objects	2,000
Total Support Services - Business	\$361,771
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,289,269
200 Personnel Services - Employee Benefits	794,995
300 Purchased Professional and Technical Services	90,500

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	459,000
500	Other Purchased Services	257,791
600	Supplies	554,100
700	Property	44,000
800	Other Objects	500
Total Operation and Maintenance of Plant Services		\$3,490,155
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	72,540
200	Personnel Services - Employee Benefits	62,875
500	Other Purchased Services	2,241,819
600	Supplies	4,000
800	Other Objects	1,000
Total Student Transportation Services		\$2,382,234
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	89,083
200	Personnel Services - Employee Benefits	69,121
300	Purchased Professional and Technical Services	77,000
Total Support Services - Central		\$235,204
2900 <u>Other Support Services</u>		
500	Other Purchased Services	46,000
Total Other Support Services		\$46,000
Total Support Services		\$10,852,739
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	253,142
200	Personnel Services - Employee Benefits	118,811
300	Purchased Professional and Technical Services	1,200
400	Purchased Property Services	3,000
500	Other Purchased Services	108,721
600	Supplies	107,450
700	Property	2,500
800	Other Objects	2,500
Total Student Activities		\$597,324
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	94,200
200	Personnel Services - Employee Benefits	5,956
500	Other Purchased Services	6,500
600	Supplies	4,000
800	Other Objects	25,000
Total Community Services		\$135,656
Total Operation of Non-Instructional Services		\$732,980
4000 Facilities Acquisition, Construction and Improvement Services		
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>		

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,500
700 Property	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	22,723
900 Other Uses of Funds	484,086
Total Debt Service / Other Expenditures and Financing Uses	\$506,809
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,078,926
Total Interfund Transfers - Out	\$2,078,926
5900 <u>Budgetary Reserve</u>	
800 Other Objects	225,000
Total Budgetary Reserve	\$225,000
Total Other Expenditures and Financing Uses	\$2,810,735
TOTAL EXPENDITURES	\$37,715,889

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	4,000,000	3,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	45,000	40,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	95,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,145,000	\$3,635,000

Long-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$4,145,000	\$3,635,000

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	21,367,147	19,640,655
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	40,000	45,000
0540 Accumulated Compensated Absences	600,000	605,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	850,000	900,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$22,857,147	\$21,190,655
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$22,857,147	\$21,190,655

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	750,000	775,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$750,000	\$775,000
TOTAL INDEBTEDNESS	\$23,607,147	\$21,965,655

Account Description	Amounts
0810 Nonspendable Fund Balance	15,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	263,397
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$263,397
5900 Budgetary Reserve	225,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$503,897