

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

**PUBLIC DISPLAY
PROPOSED FINAL**

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/21/2018

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Valerie W Ellenburg

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Extn :

Contact Person

Telephone

Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2018-2019 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lake-Lehman SD	COUNTY : Luzerne	AUN : 118403903
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2018-2019 (compared to 2017-2018)?

Yes No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$32599065
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Lake-Lehman SD	County : Luzerne	AUN Number : 118403903
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/21/18
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$264,234.00 Function 2400, Object 200: \$274,386.00	Justification: Benefits as required by CBA and required contributions.
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: \$133,393.00 Function 2500, Object 200: \$158,001.00	Justification: Benefits as required by CBA and required contributions.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Amount is for future unanticipated costs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Amount is committed for future Health Care costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amount is for future contractual obligations.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	2,727,888
0850 Unassigned Fund Balance	676,191
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,904,079</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,574,896
7000 Revenue from State Sources	13,466,615
8000 Revenue from Federal Sources	581,636
9000 Other Financing Sources	50,000
Total Estimated Revenues And Other Financing Sources	<u>\$30,673,147</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$34,577,226</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,288,246
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	22,000
6120 Current Per Capita Taxes, Section 679	80,000
6140 Current Act 511 Taxes - Flat Rate Assessments	22,400
6150 Current Act 511 Taxes - Proportional Assessments	2,065,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	959,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	10,750
6910 Rentals	2,500
6990 Refunds and Other Miscellaneous Revenue	69,000
REVENUE FROM LOCAL SOURCES	\$16,574,896
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,915,839
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	1,201,302
7311 Pupil Transportation Subsidy	1,484,672
7312 Nonpublic and Charter School Pupil Transportation Subsidy	86,300
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	171,405
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	463,516
7505 Ready to Learn Block Grant	278,523
7810 State Share of Social Security and Medicare Taxes	526,156
7820 State Share of Retirement Contributions	2,288,902
REVENUE FROM STATE SOURCES	\$13,466,615
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	240,873
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	278,732
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	62,031
REVENUE FROM FEDERAL SOURCES	\$581,636
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	50,000
OTHER FINANCING SOURCES	\$50,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,673,147

Act 1 Index (current): 3.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$13,288,365		
Amount of Tax Relief for Homestead Exclusions	<u>\$463,516</u>		
Total Approx. Tax Revenue:	\$13,751,881		
Approx. Tax Levy for Tax Rate Calculation:	\$14,954,645		

	Luzerne	Wyoming	Total
<hr/>			
2017-18 Data			
a. Assessed Value	\$1,309,286,800	\$8,719,705	\$1,318,006,505
b. Real Estate Mills	10.6046	53.6317	
I. 2018-19 Data			
c. 2016 STEB Market Value	\$1,018,997,965	\$34,905,092	\$1,053,903,057
d. Assessed Value	\$1,310,364,900	\$8,736,935	\$1,319,101,835
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2017-18 Calculations			
f. 2017-18 Tax Levy	\$13,884,463	\$467,653	\$14,352,116
(a * b)			
2018-19 Calculations			
g. Percent of Total Market Value	96.68802%	3.31198%	100.00000%
II. h. Rebalanced 2017-18 Tax Levy	\$13,876,777	\$475,339	\$14,352,116
(f Total * g)			
i. Base Mills Subject to Index	10.6046	54.5131	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	91.70000%	91.70000%	91.70000%
k. Tax Levy Needed	\$14,459,350	\$495,295	\$14,954,645
(Approx. Tax Levy * g)			
I. 2018-19 Real Estate Tax Rate	11.0345	56.6897	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$14,459,221	\$495,294	\$14,954,515
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$14,490,999
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$13,288,246
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$13,288,365

Amount of Tax Relief for Homestead Exclusions

\$463,516

Total Approx. Tax Revenue:

\$13,751,881

Approx. Tax Levy for Tax Rate Calculation:

\$14,954,645

	Luzerne	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	10.9227	56.1484	
q. Mills In Excess of Index (if l > p), (l - p))	0.1118	0.5413	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,312,723	\$490,565	\$14,803,288
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))	\$146,498	\$4,729	\$151,227
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$134,339	\$4,336	\$138,675

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$9,386.00	\$1,827.00	
Number of Homestead/Farmstead Properties	4258	217	4475
Median Assessed Value of Homestead Properties			\$164,300

Act 1 Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$13,288,365

Amount of Tax Relief for Homestead Exclusions

\$463,516

Total Approx. Tax Revenue:

\$13,751,881

Approx. Tax Levy for Tax Rate Calculation:

\$14,954,645

Luzerne

Wyoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$463,516

Lowering RE Tax Rate

\$0

\$463,516

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$463,516

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Luzerne	1,310,364,900	11.0345	14,459,221			91.70000%	
Wyoming	8,736,935	56.6897	495,294			91.70000%	
Totals:	1,319,101,835		14,954,515	- 463,516 =	14,490,999 X	91.70000% =	13,288,246

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		80,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	22,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$10.00	\$0.00	400
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			22,400
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,875,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	190,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			2,065,000
Total Act 511, Current Taxes			2,087,400
Act 511 Tax Limit -->		1,053,903,057 X	12
		Market Value	Mills
			12,646,837
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Luzerne	10.6046	11.0345	4.06%	No	3.0%				
	Wyoming	54.5131	56.6897	4.00%	No	3.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,435,627
1200 Special Programs - Elementary / Secondary	4,392,332
1300 Vocational Education	758,667
1400 Other Instructional Programs - Elementary / Secondary	125,065
Total Instruction	\$20,711,691
2000 Support Services	
2100 Support Services - Students	1,089,702
2200 Support Services - Instructional Staff	238,144
2300 Support Services - Administration	1,979,414
2400 Support Services - Pupil Health	550,897
2500 Support Services - Business	578,082
2600 Operation and Maintenance of Plant Services	2,015,267
2700 Student Transportation Services	2,284,464
2800 Support Services - Central	302,556
2900 Other Support Services	48,000
Total Support Services	\$9,086,526
3000 Operation of Non-Instructional Services	
3200 Student Activities	672,808
3300 Community Services	6,250
Total Operation of Non-Instructional Services	\$679,058
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	21,147
Total Facilities Acquisition, Construction and Improvement Services	\$21,147
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,000,643
5200 Interfund Transfers - Out	25,000
5900 Budgetary Reserve	75,000
Total Other Expenditures and Financing Uses	\$2,100,643
Total Estimated Expenditures and Other Financing Uses	\$32,599,065

2018-2019 Final General Fund Budget

LEA : 118403903 Lake-Lehman SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,319,790
200 Personnel Services - Employee Benefits	6,444,398
300 Purchased Professional and Technical Services	36,500
400 Purchased Property Services	825
500 Other Purchased Services	407,660
600 Supplies	198,579
700 Property	8,475
800 Other Objects	19,400
Total Regular Programs - Elementary / Secondary	\$15,435,627
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,071,895
200 Personnel Services - Employee Benefits	1,699,669
300 Purchased Professional and Technical Services	195,665
400 Purchased Property Services	475
500 Other Purchased Services	371,915
600 Supplies	39,363
700 Property	11,950
800 Other Objects	1,400
Total Special Programs - Elementary / Secondary	\$4,392,332
1300 Vocational Education	
100 Personnel Services - Salaries	131,517
200 Personnel Services - Employee Benefits	92,199
400 Purchased Property Services	13,050
500 Other Purchased Services	478,132
600 Supplies	34,839
700 Property	8,930
Total Vocational Education	\$758,667
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,356
200 Personnel Services - Employee Benefits	3,059
300 Purchased Professional and Technical Services	94,650
500 Other Purchased Services	20,000
Total Other Instructional Programs - Elementary / Secondary	\$125,065
Total Instruction	\$20,711,691
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	633,463
200 Personnel Services - Employee Benefits	441,118
400 Purchased Property Services	475
500 Other Purchased Services	2,820
600 Supplies	10,576
700 Property	500

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	750
Total Support Services - Students	\$1,089,702
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	81,500
200 Personnel Services - Employee Benefits	61,648
300 Purchased Professional and Technical Services	46,000
400 Purchased Property Services	1,200
500 Other Purchased Services	1,400
600 Supplies	38,126
700 Property	8,070
800 Other Objects	200
Total Support Services - Instructional Staff	\$238,144
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,045,773
200 Personnel Services - Employee Benefits	705,606
300 Purchased Professional and Technical Services	120,300
400 Purchased Property Services	18,500
500 Other Purchased Services	56,839
600 Supplies	14,271
700 Property	2,125
800 Other Objects	16,000
Total Support Services - Administration	\$1,979,414
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	264,234
200 Personnel Services - Employee Benefits	274,386
300 Purchased Professional and Technical Services	6,900
400 Purchased Property Services	325
500 Other Purchased Services	100
600 Supplies	4,952
Total Support Services - Pupil Health	\$550,897
2500 Support Services - Business	
100 Personnel Services - Salaries	133,393
200 Personnel Services - Employee Benefits	158,001
300 Purchased Professional and Technical Services	148,025
400 Purchased Property Services	64,800
500 Other Purchased Services	36,300
600 Supplies	31,063
700 Property	5,000
800 Other Objects	1,500
Total Support Services - Business	\$578,082
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	578,937
200 Personnel Services - Employee Benefits	478,171
300 Purchased Professional and Technical Services	29,900
400 Purchased Property Services	209,292

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	244,999
600 Supplies	456,148
700 Property	12,550
800 Other Objects	5,270
Total Operation and Maintenance of Plant Services	\$2,015,267
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	56,110
200 Personnel Services - Employee Benefits	39,548
300 Purchased Professional and Technical Services	2,700
500 Other Purchased Services	2,125,250
600 Supplies	60,606
800 Other Objects	250
Total Student Transportation Services	\$2,284,464
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	131,781
200 Personnel Services - Employee Benefits	85,547
300 Purchased Professional and Technical Services	38,689
500 Other Purchased Services	1,250
600 Supplies	44,089
800 Other Objects	1,200
Total Support Services - Central	\$302,556
2900 <u>Other Support Services</u>	
500 Other Purchased Services	48,000
Total Other Support Services	\$48,000
Total Support Services	\$9,086,526
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	299,968
200 Personnel Services - Employee Benefits	121,496
300 Purchased Professional and Technical Services	46,575
400 Purchased Property Services	22,200
500 Other Purchased Services	97,955
600 Supplies	73,214
700 Property	2,800
800 Other Objects	8,600
Total Student Activities	\$672,808
3300 <u>Community Services</u>	
800 Other Objects	6,250
Total Community Services	\$6,250
Total Operation of Non-Instructional Services	\$679,058
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	21,147

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$21,147
Total Facilities Acquisition, Construction and Improvement Services	\$21,147
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	830,162
900 Other Uses of Funds	1,170,481
Total Debt Service / Other Expenditures and Financing Uses	\$2,000,643
5200 Interfund Transfers - Out	
900 Other Uses of Funds	25,000
Total Interfund Transfers - Out	\$25,000
5900 Budgetary Reserve	
800 Other Objects	75,000
Total Budgetary Reserve	\$75,000
Total Other Expenditures and Financing Uses	\$2,100,643
TOTAL EXPENDITURES	\$32,599,065

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	1,500,000	1,500,000
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		
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 Cash and Short-Term Investments	\$1,500,000	\$1,500,000

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

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

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$1,500,000** **\$1,500,000**

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	7,118,196	6,059,824
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	461,891	461,891
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	47,500	47,500

Total General Fund

\$7,627,587

\$6,569,215

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		

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

- 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

2018-2019 Final General Fund Budget

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Long-Term Indebtedness**06/30/2018 Estimate****06/30/2019 Projection**

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

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

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

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

- 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	\$7,627,587	\$6,569,215

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

- 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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$7,627,587	\$6,569,215
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	1,478,161
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,978,161
5900 Budgetary Reserve	75,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,053,161