


PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/11/2019




 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

 Contact Person

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 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: \$310,443.00 Approved Referendum Exception Amt: \$0.00	The District will be applying for exceptions.
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: \$272,592.00 Function 2400, Object 200: \$288,522.00	Based on contractual obligations.
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: \$164,369.00	Based on contractual obligations.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The amount is committed for Future Health Care Expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The estimated amount is for future assigned portions.

<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	825,519
0850 Unassigned Fund Balance	1,913,790
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,239,309</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,588,104
7000 Revenue from State Sources	13,517,035
8000 Revenue from Federal Sources	537,721
9000 Other Financing Sources	50,000
Total Estimated Revenues And Other Financing Sources	<u>\$31,692,860</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$34,932,169</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	14,040,422
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	2,090,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	959,000
6500 Earnings on Investments	55,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	216,780
6910 Rentals	2,500
6990 Refunds and Other Miscellaneous Revenue	69,002

REVENUE FROM LOCAL SOURCES \$17,588,104**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	6,911,205
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	1,200,590
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	162,325
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	527,244
7820 State Share of Retirement Contributions	2,352,660

REVENUE FROM STATE SOURCES \$13,517,035**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	274,926
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	56,779
8517 NCLB, Title IV - 21st Century Schools	20,016
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	186,000

REVENUE FROM FEDERAL SOURCES \$537,721

Amount

OTHER FINANCING SOURCES

9350 Enterprise Fund Transfers 50,000

OTHER FINANCING SOURCES \$50,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 31,692,860

Act 1 Index (current): 2.8%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$14,040,472		
Amount of Tax Relief for Homestead Exclusions	<u>\$463,516</u>		
Total Approx. Tax Revenue:	\$14,503,988		
Approx. Tax Levy for Tax Rate Calculation:	\$15,774,827		

	Luzerne	Wyoming	Total
<hr/>			
2018-19 Data			
a. Assessed Value	\$1,310,364,900	\$8,736,935	\$1,319,101,835
b. Real Estate Mills	11.0345	56.6897	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$1,022,144,206	\$35,143,626	\$1,057,287,832
d. Assessed Value	\$1,315,622,000	\$8,764,400	\$1,324,386,400
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2018-19 Calculations			
f. 2018-19 Tax Levy	\$14,459,221	\$495,294	\$14,954,515
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value	96.67606%	3.32394%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$14,457,436	\$497,079	\$14,954,515
(f Total * g)			
i. Base Mills Subject to Index	11.0345	56.8939	
(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	\$15,250,481	\$524,346	\$15,774,827
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	11.5918	59.8267	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$15,250,427	\$524,345	\$15,774,772
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$15,311,256
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$14,040,422
(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): 2.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$14,040,472

Amount of Tax Relief for Homestead Exclusions

\$463,516

Total Approx. Tax Revenue:

\$14,503,988

Approx. Tax Levy for Tax Rate Calculation:

\$15,774,827

	Luzerne	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	11.3434	58.4869	
q. Mills In Excess of Index (if l > p), (l - p))	0.2484	1.3398	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,923,627	\$512,603	\$15,436,230
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))	\$326,800	\$11,742	\$338,542
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$299,676	\$10,767	\$310,443

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): 2.8%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$14,040,472
Amount of Tax Relief for Homestead Exclusions	<u>\$463,516</u>
Total Approx. Tax Revenue:	\$14,503,988
Approx. Tax Levy for Tax Rate Calculation:	\$15,774,827

Section 672.1 Method Choice: (a)(1)

	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	1,315,622,000	11.5918	15,250,427			91.70000%	
Wyoming	8,764,400	59.8267	524,345			91.70000%	
Totals:	1,324,386,400		15,774,772	463,516	=	91.70000%	= 14,040,422

	<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%	1,900,000
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			2,090,000
Total Act 511, Current Taxes			2,112,400
Act 511 Tax Limit -->		1,057,287,832 X	12
		Market Value	Mills
			12,687,454
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u>								
	Luzerne	11.0345	11.5918	5.06%	No	2.8%			
	Wyoming	56.8939	59.8267	5.16%	No	2.8%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.8%			
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	2.8%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	2.8%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,044,412
1200 Special Programs - Elementary / Secondary	4,768,499
1300 Vocational Education	734,120
1400 Other Instructional Programs - Elementary / Secondary	101,637
Total Instruction	\$21,648,668
2000 Support Services	
2100 Support Services - Students	1,237,676
2200 Support Services - Instructional Staff	239,494
2300 Support Services - Administration	1,891,377
2400 Support Services - Pupil Health	573,391
2500 Support Services - Business	584,450
2600 Operation and Maintenance of Plant Services	2,294,515
2700 Student Transportation Services	2,047,931
2800 Support Services - Central	304,448
2900 Other Support Services	48,000
Total Support Services	\$9,221,282
3000 Operation of Non-Instructional Services	
3200 Student Activities	675,497
3300 Community Services	6,250
Total Operation of Non-Instructional Services	\$681,747
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	2,047,233
5200 Interfund Transfers - Out	25,000
5900 Budgetary Reserve	75,000
Total Other Expenditures and Financing Uses	\$2,147,233
Total Estimated Expenditures and Other Financing Uses	\$33,720,077

2019-2020 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,338,503
200 Personnel Services - Employee Benefits	6,840,720
300 Purchased Professional and Technical Services	36,500
400 Purchased Property Services	825
500 Other Purchased Services	601,410
600 Supplies	198,579
700 Property	8,475
800 Other Objects	19,400
Total Regular Programs - Elementary / Secondary	\$16,044,412
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,119,417
200 Personnel Services - Employee Benefits	1,786,814
300 Purchased Professional and Technical Services	195,665
400 Purchased Property Services	475
500 Other Purchased Services	613,415
600 Supplies	39,363
700 Property	11,950
800 Other Objects	1,400
Total Special Programs - Elementary / Secondary	\$4,768,499
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	134,355
200 Personnel Services - Employee Benefits	107,083
400 Purchased Property Services	13,050
500 Other Purchased Services	435,863
600 Supplies	34,839
700 Property	8,930
Total Vocational Education	\$734,120
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,908
200 Personnel Services - Employee Benefits	2,079
300 Purchased Professional and Technical Services	94,650
Total Other Instructional Programs - Elementary / Secondary	\$101,637
Total Instruction	\$21,648,668
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	650,276
200 Personnel Services - Employee Benefits	492,279
300 Purchased Professional and Technical Services	80,000
400 Purchased Property Services	475
500 Other Purchased Services	2,820
600 Supplies	10,576
700 Property	500

2019-2020 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	750
Total Support Services - Students	\$1,237,676
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	81,000
200 Personnel Services - Employee Benefits	63,498
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	\$239,494
2300 Support Services - Administration	
100 Personnel Services - Salaries	975,947
200 Personnel Services - Employee Benefits	687,395
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	\$1,891,377
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	272,592
200 Personnel Services - Employee Benefits	288,522
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	\$573,391
2500 Support Services - Business	
100 Personnel Services - Salaries	133,393
200 Personnel Services - Employee Benefits	164,369
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	\$584,450
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	598,520
200 Personnel Services - Employee Benefits	512,836
300 Purchased Professional and Technical Services	254,900
400 Purchased Property Services	209,292

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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	\$2,294,515
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	47,108
200 Personnel Services - Employee Benefits	37,017
300 Purchased Professional and Technical Services	2,700
500 Other Purchased Services	1,900,250
600 Supplies	60,606
800 Other Objects	250
Total Student Transportation Services	\$2,047,931
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	131,281
200 Personnel Services - Employee Benefits	87,939
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	\$304,448
2900 <u>Other Support Services</u>	
500 Other Purchased Services	48,000
Total Other Support Services	\$48,000
Total Support Services	\$9,221,282
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	296,854
200 Personnel Services - Employee Benefits	127,299
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	\$675,497
3300 <u>Community Services</u>	
800 Other Objects	6,250
Total Community Services	\$6,250
Total Operation of Non-Instructional Services	\$681,747
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
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	831,364
900 Other Uses of Funds	1,215,869
Total Debt Service / Other Expenditures and Financing Uses	\$2,047,233
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	\$2,147,233
TOTAL EXPENDITURES	\$33,720,077

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Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	1,500,000	1,000,000
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	\$1,000,000

Long-Term Investments

06/30/2019 Estimate

06/30/2020 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		

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Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

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

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	6,137,218	5,315,854
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	518,981	518,981
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	65,542	65,542

Total General Fund	\$6,721,741	\$5,900,377
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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		
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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		
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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

06/30/2019 Estimate

06/30/2020 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

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 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

06/30/2019 Estimate

06/30/2020 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

<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	\$6,721,741	\$5,900,377

Short-Term Payables

06/30/2019 Estimate

06/30/2020 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	\$6,721,741	\$5,900,377
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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	712,092
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,212,092
5900 Budgetary Reserve	75,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,287,092