

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

Proposed Version for Public Inspection

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/20/2019

\_\_\_\_\_  
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

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# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2019-2020 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 2019-2020 (compared to 2018-2019)?

Yes

No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$33052211
Ending Unassigned Fund Balance	\$641441
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.9%

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, 2019

# FOR PUBLIC INSPECTION OF 2019-2020 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 <i>Shiraine Farrell</i>	DATE <i>5/20/19</i>
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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: \$272,592.00 Function 2400, Object 200: \$288,522.00	Benefits are 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: \$164,369.00	Benefits are 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 for future unanticipated costs.
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.	Amount is for general purposes.
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 and other projected amounts.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
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
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,239,309</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	17,591,527
7000 Revenue from State Sources	13,487,187
8000 Revenue from Federal Sources	537,721
9000 Other Financing Sources	50,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$31,666,435</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$34,905,744</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	14,018,847
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	2,115,000
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	69,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$17,591,527</b>
<b>REVENUE FROM STATE SOURCES</b>	
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	465,682
7360 Safe Schools	85,000
7505 Ready to Learn Block Grant	278,523
7810 State Share of Social Security and Medicare Taxes	505,900
7820 State Share of Retirement Contributions	2,256,990
<b>REVENUE FROM STATE SOURCES</b>	<b>\$13,487,187</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$537,721</b>

Amount

**OTHER FINANCING SOURCES**

9350 Enterprise Fund Transfers 50,000

**OTHER FINANCING SOURCES \$50,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 31,666,435**

Act 1 Index (current): 2.8%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>4</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$14,018,967</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$465,682</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$14,484,649</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$15,753,541</b>		

	<b>Luzerne</b>	<b>Wyoming</b>	<b>Total</b>
<hr/>			
<b>2018-19 Data</b>			
a. Assessed Value	\$1,310,364,900	\$8,736,935	\$1,319,101,835
b. Real Estate Mills	11.0345	56.6897	
<b>I. 2019-20 Data</b>			
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/>			
<b>2018-19 Calculations</b>			
f. 2018-19 Tax Levy	\$14,459,221	\$495,294	\$14,954,515
(a * b)			
<b>2019-20 Calculations</b>			
<b>II.</b> g. Percent of Total Market Value	96.67606%	3.32394%	100.00000%
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/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	91.70000%	91.70000%	91.70000%
k. Tax Levy Needed	\$15,229,903	\$523,638	\$15,753,541
(Approx. Tax Levy * g)			
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>11.5761</b>	<b>59.7460</b>	
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$15,229,772	\$523,638	\$15,753,410
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$15,287,728
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$14,018,847
(n * Est. Pct. Collection)			

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:

\$14,018,967

Amount of Tax Relief for Homestead Exclusions

\$465,682

Total Approx. Tax Revenue:

\$14,484,649

Approx. Tax Levy for Tax Rate Calculation:

\$15,753,541

	Luzerne	Wyoming	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	11.3434	58.4869	
q. Mills In Excess of Index (if l > p), (l - p))	0.2327	1.2591	
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))	\$306,145	\$11,035	\$317,180
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$280,735	\$10,119	\$290,854

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$9,042.00	\$1,752.00	
Number of Homestead/Farmstead Properties	4237	212	4449
Median Assessed Value of Homestead Properties			\$165,100

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:	\$14,018,967		
Amount of Tax Relief for Homestead Exclusions	<u>\$465,682</u>		
Total Approx. Tax Revenue:	\$14,484,649		
Approx. Tax Levy for Tax Rate Calculation:	\$15,753,541		

	Luzerne	Wyoming		Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$465,682	Lowering RE Tax Rate	\$0	\$465,682
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$465,682</b>

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	11.5761	15,229,772			91.70000%	
Wyoming	8,764,400	59.7460	523,638			91.70000%	
<b>Totals:</b>	<b>1,324,386,400</b>		<b>15,753,410</b>	- 465,682 =	15,287,728 X	91.70000% =	14,018,847

	<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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>22,400</b>
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%	1,925,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,115,000</b>
<b>Total Act 511, Current Taxes</b>			<b>2,137,400</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,057,287,832 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>12,687,454</b>
			<b>(511 Limit)</b>

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	11.0345	11.5761	4.91%	No	2.8%				
	Wyoming	56.8939	59.7460	5.02%	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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,385,640
1200 Special Programs - Elementary / Secondary	4,614,214
1300 Vocational Education	728,457
1400 Other Instructional Programs - Elementary / Secondary	101,637
<b>Total Instruction</b>	<b>\$20,829,948</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,235,957
2200 Support Services - Instructional Staff	233,297
2300 Support Services - Administration	1,889,057
2400 Support Services - Pupil Health	572,586
2500 Support Services - Business	579,401
2600 Operation and Maintenance of Plant Services	2,234,689
2700 Student Transportation Services	2,293,769
2800 Support Services - Central	297,281
2900 Other Support Services	48,000
<b>Total Support Services</b>	<b>\$9,384,037</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	663,596
3300 Community Services	6,250
<b>Total Operation of Non-Instructional Services</b>	<b>\$669,846</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	21,147
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$21,147</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,047,233
5200 Interfund Transfers - Out	25,000
5900 Budgetary Reserve	75,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,147,233</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$33,052,211</b>

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	7,924,992
200 Personnel Services - Employee Benefits	6,627,739
300 Purchased Professional and Technical Services	36,500
400 Purchased Property Services	825
500 Other Purchased Services	601,410
600 Supplies	166,299
700 Property	8,475
800 Other Objects	19,400
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,385,640</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,005,392
200 Personnel Services - Employee Benefits	1,737,953
300 Purchased Professional and Technical Services	210,665
400 Purchased Property Services	475
500 Other Purchased Services	613,415
600 Supplies	32,964
700 Property	11,950
800 Other Objects	1,400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,614,214</b>
<b>1300 Vocational Education</b>	
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	29,176
700 Property	8,930
<b>Total Vocational Education</b>	<b>\$728,457</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,908
200 Personnel Services - Employee Benefits	2,079
300 Purchased Professional and Technical Services	94,650
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$101,637</b>
<b>Total Instruction</b>	<b>\$20,829,948</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
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	8,857
700 Property	500

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<u>Description</u>	<u>Amount</u>
800 Other Objects	750
<b>Total Support Services - Students</b>	<b>\$1,235,957</b>
<b>2200 Support Services - Instructional Staff</b>	
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	31,929
700 Property	8,070
800 Other Objects	200
<b>Total Support Services - Instructional Staff</b>	<b>\$233,297</b>
<b>2300 Support Services - Administration</b>	
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	11,951
700 Property	2,125
800 Other Objects	16,000
<b>Total Support Services - Administration</b>	<b>\$1,889,057</b>
<b>2400 Support Services - Pupil Health</b>	
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	4,147
<b>Total Support Services - Pupil Health</b>	<b>\$572,586</b>
<b>2500 Support Services - Business</b>	
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	26,014
700 Property	5,000
800 Other Objects	1,500
<b>Total Support Services - Business</b>	<b>\$579,401</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	568,048
200 Personnel Services - Employee Benefits	499,817
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	439,813
700 Property	12,550
800 Other Objects	5,270
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,234,689</b>
<b>2700 <u>Student Transportation Services</u></b>	
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	2,150,250
600 Supplies	56,444
800 Other Objects	250
<b>Total Student Transportation Services</b>	<b>\$2,293,769</b>
<b>2800 <u>Support Services - Central</u></b>	
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	36,922
800 Other Objects	1,200
<b>Total Support Services - Central</b>	<b>\$297,281</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	48,000
<b>Total Other Support Services</b>	<b>\$48,000</b>
<b>Total Support Services</b>	<b>\$9,384,037</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
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	61,313
700 Property	2,800
800 Other Objects	8,600
<b>Total Student Activities</b>	<b>\$663,596</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	6,250
<b>Total Community Services</b>	<b>\$6,250</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$669,846</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	21,147

<u>Description</u>	<u>Amount</u>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$21,147</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$21,147</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	831,364
900 Other Uses of Funds	1,215,869
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,047,233</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	25,000
<b>Total Interfund Transfers - Out</b>	<b>\$25,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	75,000
<b>Total Budgetary Reserve</b>	<b>\$75,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,147,233</b>
<b>TOTAL EXPENDITURES</b>	<b>\$33,052,211</b>

**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		
<b>Total Cash and Short-Term Investments</b>	<b>\$1,500,000</b>	<b>\$1,000,000</b>

**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		

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

<b>Total General Fund</b>	<b>\$6,721,741</b>	<b>\$5,900,377</b>
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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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**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

## 2019-2020 Final General Fund Budget

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**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$6,721,741</b>	<b>\$5,900,377</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$6,721,741</b>	<b>\$5,900,377</b>
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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	641,441
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,853,533</b>
<b>5900 Budgetary Reserve</b>	<b>75,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,928,533</b>