

PROPOSED VERSION

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

John Fairchild

(570)522-3206

Extn :

Contact Person

Telephone

Extension

fairchild_j@lasd.us

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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: \$584,759.00 Approved Referendum Exception Amt: \$0.00	District will be applying for referendum exceptions
5210	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1200, Object 100: \$1,479,875.00 Function 1200, Object 200: \$1,793,877.00	Special education aides work for low wages in exchange for generous benefits, including health insurance.
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$686,576.00 Function 2600, Object 200: \$701,574.00	Custodians and maintenance personnel work for low wages in exchange for generous benefits, including health insurance.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$23,660.00 Function 2800, Object 200: \$43,582.00	Central office support personnel work for low wages in exchange for generous benefits, including health insurance.
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 will be used for unexpected cost increases, such as maintenance, or additional special education student needs.
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.	Unassigned fund balance is used for increases in PSERS, health care, and unbudgeted special education expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is for capital project needs, tax assessment appeals, and PSERS / health care increases.

<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	
0840 Assigned Fund Balance	3,609,571
0850 Unassigned Fund Balance	2,729,903
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,339,474</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	26,387,184
7000 Revenue from State Sources	9,363,069
8000 Revenue from Federal Sources	611,434
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$36,361,687</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$42,701,161</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,957,184
6112 Interim Real Estate Taxes	160,000
6113 Public Utility Realty Taxes	27,000
6114 Payments in Lieu of Current Taxes - State / Local	52,000
6150 Current Act 511 Taxes - Proportional Assessments	6,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	505,000
6500 Earnings on Investments	55,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	260,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	200,000
6940 Tuition from Patrons	45,000
6980 Revenue from Community Services Activities	185,000
6990 Refunds and Other Miscellaneous Revenue	21,000
REVENUE FROM LOCAL SOURCES	\$26,387,184
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,761,504
7160 Tuition for Orphans Subsidy	3,000
7271 Special Education funds for School-Aged Pupils	1,098,095
7292 Pre-K Counts	85,000
7311 Pupil Transportation Subsidy	535,625
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	177,826
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	522,665
7505 Ready to Learn Block Grant	168,400
7810 State Share of Social Security and Medicare Taxes	543,371
7820 State Share of Retirement Contributions	2,435,583
REVENUE FROM STATE SOURCES	\$9,363,069
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	275,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	281,434
REVENUE FROM FEDERAL SOURCES	\$611,434
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,361,687

Act 1 Index (current): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,957,184
Amount of Tax Relief for Homestead Exclusions	<u>\$522,665</u>
Total Approx. Tax Revenue:	\$18,479,849
Approx. Tax Levy for Tax Rate Calculation:	\$19,286,703

Union

Total

2018-19 Data		
a. Assessed Value	\$1,055,921,970	\$1,055,921,970
b. Real Estate Mills	17.4100	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,152,725,125	\$1,152,725,125
d. Assessed Value	\$1,044,500,550	\$1,044,500,550
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$18,383,601	\$18,383,601
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$18,383,601	\$18,383,601
(f Total * g)		
i. Base Mills Subject to Index	17.4100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.70000%	95.70000%
k. Tax Levy Needed	\$19,286,703	\$19,286,703
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	18.4650	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,286,703	\$19,286,703
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,764,038
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,957,184
(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): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,957,184	
Amount of Tax Relief for Homestead Exclusions	<u>\$522,665</u>	
Total Approx. Tax Revenue:	\$18,479,849	
Approx. Tax Levy for Tax Rate Calculation:	\$19,286,703	

Union

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.8800	
q. Mills In Excess of Index (if (l > p), (l - p))	0.5850	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,675,670	\$18,675,670
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$611,033	\$611,033
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$584,759	\$584,759

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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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): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,957,184
Amount of Tax Relief for Homestead Exclusions	<u>\$522,665</u>
Total Approx. Tax Revenue:	\$18,479,849
Approx. Tax Levy for Tax Rate Calculation:	\$19,286,703

Union

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$522,665	Lowering RE Tax Rate	\$522,665	\$1,045,330
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions				
Amount of Tax Relief from State/Local Sources				\$1,045,330

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>
Union	1,044,500,550	18.4650	19,286,703			95.70000%	
Totals:	1,044,500,550		19,286,703	522,665 =	18,764,038 X	95.70000% =	17,957,184

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
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	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.500%	0.000%	6,400,000	6,400,000
6152 Current Act 511 Occupation Taxes	0.0000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
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 6,800,000 6,800,000

Total Act 511, Current Taxes 6,800,000

Act 511 Tax Limit -->	1,152,725,125 X	12	13,832,702
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate	Less than or equal to Index		2018-19 (Rebalanced)	2019-20	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> Union	17.4100	18.4650	6.06%	No	2.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.7%				
6141	Current Act 511 Per Capita Taxes					2.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.7%				
6143	Current Act 511 Local Services Taxes					2.7%				
6144	Current Act 511 Trailer Taxes					2.7%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.7%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.7%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.7%				
6151	Current Act 511 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	2.7%				
6152	Current Act 511 Occupation Taxes					2.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.7%				
6154	Current Act 511 Amusement Taxes					2.7%				
6155	Current Act 511 Business Privilege Taxes					2.7%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.7%				
6157	Current Act 511 Mercantile Taxes					2.7%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,365,317
1200 Special Programs - Elementary / Secondary	3,924,326
1300 Vocational Education	1,437,899
1400 Other Instructional Programs - Elementary / Secondary	431,771
1800 Pre-Kindergarten	131,578
Total Instruction	\$21,290,891
2000 Support Services	
2100 Support Services - Students	1,716,340
2200 Support Services - Instructional Staff	2,278,694
2300 Support Services - Administration	1,769,509
2400 Support Services - Pupil Health	409,573
2500 Support Services - Business	441,025
2600 Operation and Maintenance of Plant Services	2,637,150
2700 Student Transportation Services	1,272,278
2800 Support Services - Central	67,242
Total Support Services	\$10,591,811
3000 Operation of Non-Instructional Services	
3200 Student Activities	612,062
3300 Community Services	176,829
Total Operation of Non-Instructional Services	\$788,891
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,764,142
5200 Interfund Transfers - Out	601,550
5900 Budgetary Reserve	325,000
Total Other Expenditures and Financing Uses	\$3,690,692
Total Estimated Expenditures and Other Financing Uses	\$36,362,285

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,162,023
200 Personnel Services - Employee Benefits	6,088,973
300 Purchased Professional and Technical Services	22,010
400 Purchased Property Services	12,905
500 Other Purchased Services	701,091
600 Supplies	317,233
700 Property	45,492
800 Other Objects	15,590
Total Regular Programs - Elementary / Secondary	\$15,365,317
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,479,875
200 Personnel Services - Employee Benefits	1,793,877
300 Purchased Professional and Technical Services	621,089
500 Other Purchased Services	21,500
600 Supplies	7,235
700 Property	750
Total Special Programs - Elementary / Secondary	\$3,924,326
1300 Vocational Education	
100 Personnel Services - Salaries	312,033
200 Personnel Services - Employee Benefits	240,035
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	920
500 Other Purchased Services	854,391
600 Supplies	15,820
700 Property	14,000
800 Other Objects	200
Total Vocational Education	\$1,437,899
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	237,312
200 Personnel Services - Employee Benefits	165,359
500 Other Purchased Services	22,000
600 Supplies	7,000
700 Property	100
Total Other Instructional Programs - Elementary / Secondary	\$431,771
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	74,440
200 Personnel Services - Employee Benefits	56,588
600 Supplies	550
Total Pre-Kindergarten	\$131,578
Total Instruction	\$21,290,891

2000 Support Services

2100 Support Services - Students

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	768,319
200 Personnel Services - Employee Benefits	619,441
300 Purchased Professional and Technical Services	246,430
500 Other Purchased Services	15,750
600 Supplies	55,500
700 Property	7,800
800 Other Objects	3,100
Total Support Services - Students	\$1,716,340
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	673,190
200 Personnel Services - Employee Benefits	569,867
300 Purchased Professional and Technical Services	277,300
400 Purchased Property Services	40,000
500 Other Purchased Services	13,050
600 Supplies	146,437
700 Property	557,150
800 Other Objects	1,700
Total Support Services - Instructional Staff	\$2,278,694
2300 Support Services - Administration	
100 Personnel Services - Salaries	902,912
200 Personnel Services - Employee Benefits	723,652
300 Purchased Professional and Technical Services	51,197
400 Purchased Property Services	1,025
500 Other Purchased Services	33,675
600 Supplies	23,048
700 Property	9,750
800 Other Objects	24,250
Total Support Services - Administration	\$1,769,509
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	236,984
200 Personnel Services - Employee Benefits	161,606
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	505
500 Other Purchased Services	249
600 Supplies	3,845
700 Property	500
800 Other Objects	384
Total Support Services - Pupil Health	\$409,573
2500 Support Services - Business	
100 Personnel Services - Salaries	188,355
200 Personnel Services - Employee Benefits	173,770
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	3,900
600 Supplies	10,500
700 Property	6,000
800 Other Objects	3,500

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<u>Description</u>	<u>Amount</u>
Total Support Services - Business	\$441,025
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	686,576
200 Personnel Services - Employee Benefits	701,574
300 Purchased Professional and Technical Services	139,000
400 Purchased Property Services	647,000
500 Other Purchased Services	145,000
600 Supplies	267,000
700 Property	50,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$2,637,150
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	1,265,278
700 Property	1,000
800 Other Objects	1,000
Total Student Transportation Services	\$1,272,278
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	23,660
200 Personnel Services - Employee Benefits	43,582
Total Support Services - Central	\$67,242
Total Support Services	\$10,591,811
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	365,111
200 Personnel Services - Employee Benefits	189,199
300 Purchased Professional and Technical Services	1,400
500 Other Purchased Services	7,900
600 Supplies	3,100
700 Property	6,000
800 Other Objects	39,352
Total Student Activities	\$612,062
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	95,000
200 Personnel Services - Employee Benefits	66,329
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	6,000
600 Supplies	9,000
Total Community Services	\$176,829
Total Operation of Non-Instructional Services	\$788,891
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,429,142

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	1,335,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,764,142
5200 Interfund Transfers - Out	
900 Other Uses of Funds	601,550
Total Interfund Transfers - Out	\$601,550
5900 Budgetary Reserve	
800 Other Objects	325,000
Total Budgetary Reserve	\$325,000
Total Other Expenditures and Financing Uses	\$3,690,692
TOTAL EXPENDITURES	\$36,362,285

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Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	7,483,476	7,500,000
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	3,163,500	750,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	546,242	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	275,109	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,468,327	\$8,950,000

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 **\$11,468,327** **\$8,950,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General 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 General Fund

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>
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- 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

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 Permanent Fund		
Total Long-Term Indebtedness		

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund	1,278,000	1,335,000
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	\$1,278,000	\$1,335,000
TOTAL INDEBTEDNESS	\$1,278,000	\$1,335,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,414,894
0850 Unassigned Fund Balance	2,923,982
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,338,876
5900 Budgetary Reserve	325,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,663,876