

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

*John P. Scall*

\_\_\_\_\_  
President of the Board - Original Signature Required

*5-13-19*

\_\_\_\_\_  
Date

*Jennie L. Hildebrand*

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

*5-13-19*

\_\_\_\_\_  
Date

*Melissa R. ...*

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

*5/13/19*

\_\_\_\_\_  
Date

Kerriann Horan

\_\_\_\_\_  
Contact Person

(570)226-4557

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Extension

horanke@wallenpaupack.org

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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.	
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Specific purposes of Health Insurance, PSERS and GASB. The Board approved a resolution to commit funds to handle increases with our self funded health insurance and increases projected by the PSERS Retirement fund
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	To offset future tax increases due to continued cost associated with Special Education, decrease in state and federal funding and contractual obligations.

<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	7,391,070
0840 Assigned Fund Balance	4,165,134
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$11,556,204</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	56,200,753
7000 Revenue from State Sources	18,186,466
8000 Revenue from Federal Sources	1,061,800
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$75,449,019</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$87,005,223</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	50,397,051
6112 Interim Real Estate Taxes	79,000
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	74,000
6150 Current Act 511 Taxes - Proportional Assessments	800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,023,210
6500 Earnings on Investments	135,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	831,092
6910 Rentals	26,400
6940 Tuition from Patrons	750,000
6990 Refunds and Other Miscellaneous Revenue	5,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$56,200,753</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	5,701,716
7220 Vocational Education	63,000
7271 Special Education funds for School-Aged Pupils	1,758,253
7311 Pupil Transportation Subsidy	2,010,855
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,357,376
7505 Ready to Learn Block Grant	307,523
7810 State Share of Social Security and Medicare Taxes	1,293,844
7820 State Share of Retirement Contributions	5,643,899
<b>REVENUE FROM STATE SOURCES</b>	<b>\$18,186,466</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	627,300
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	99,500
8517 NCLB, Title IV - 21st Century Schools	45,000
8521 Vocational Education - Operating Expenditures	30,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,061,800</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>75,449,019</b>

Act 1 Index (current): 2.3%

Calculation Method:

Revenue  
2

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

\$50,405,000

Amount of Tax Relief for Homestead Exclusions

\$1,357,376

Total Approx. Tax Revenue:

\$51,762,376

Approx. Tax Levy for Tax Rate Calculation:

\$55,849,268

	Pike	Wayne	Total
<b>2018-19 Data</b>			
a. Assessed Value	\$488,590,840	\$1,207,857,480	\$1,696,448,320
b. Real Estate Mills	74.0072	15.0660	
<b>I. 2019-20 Data</b>			
c. 2017 STEB Market Value	\$2,684,496,236	\$1,345,838,829	\$4,030,335,065
d. Assessed Value	\$490,698,870	\$1,212,334,180	\$1,703,033,050
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2018-19 Calculations</b>			
f. 2018-19 Tax Levy	\$36,159,240	\$18,197,581	\$54,356,821
(a * b)			
<b>2019-20 Calculations</b>			
g. Percent of Total Market Value	66.60727%	33.39273%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$36,205,595	\$18,151,226	\$54,356,821
(f Total * g)			
i. Base Mills Subject to Index	74.1020	15.0660	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	92.50000%	92.50000%	92.50000%
k. Tax Levy Needed	\$37,199,673	\$18,649,595	\$55,849,268
(Approx. Tax Levy * g)			
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>75.8000</b>	<b>15.3800</b>	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$37,194,974	\$18,645,700	\$55,840,674
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$54,483,298
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$50,397,051
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$50,405,000

Amount of Tax Relief for Homestead Exclusions

\$1,357,376

Total Approx. Tax Revenue:

\$51,762,376

Approx. Tax Levy for Tax Rate Calculation:

\$55,849,268

	Pike	Wayne	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	75.8063	15.4125	
q. Mills In Excess of Index (if $l > p$ , $l - p$ )	0.0000	0.0000	
r. Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	\$37,198,066	\$18,685,101	\$55,883,167
IV. s. Millage Rate within Index? (If $l > p$ Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if $m > r$ , $m - r$ )	\$0	\$0	\$0
u. Tax Revenue In Excess of Index ( $t * \text{Est. Pct. Collection}$ )	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$2,526.00	\$12,449.00	
Number of Homestead/Farmstead Properties	4946	2172	7118
Median Assessed Value of Homestead Properties			\$35,380

Act 1 Index (current): 2.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue  
2  
\$50,405,000  
\$1,357,376  
\$51,762,376  
\$55,849,268

Section 672.1 Method Choice: (a)(1)

Pike Wayne Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,357,376	Lowering RE Tax Rate	\$0	\$1,357,376
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,357,376</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>
Pike	490,698,870	75.8000	37,194,974			92.50000%	
Wayne	1,212,334,180	15.3800	18,645,700			92.50000%	
<b>Totals:</b>	<b>1,703,033,050</b>		<b>55,840,674</b>	<b>- 1,357,376 =</b>	<b>54,483,298 X</b>	<b>92.50000% =</b>	<b>50,397,051</b>

	<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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</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	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	800,000
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>800,000</b>
<b>Total Act 511, Current Taxes</b>			<b>800,000</b>
	<b>Act 511 Tax Limit →</b>	<b>4,030,335,065 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>48,364,021</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>									
	Pike	74.1020	75.8000	2.30%	Yes	2.3%				
	Wayne	15.0660	15.3800	2.09%	Yes	2.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	32,491,006
1200 Special Programs - Elementary / Secondary	9,932,096
1300 Vocational Education	1,295,694
1400 Other Instructional Programs - Elementary / Secondary	256,999
<b>Total Instruction</b>	<b>\$43,975,795</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,621,617
2200 Support Services - Instructional Staff	3,100,222
2300 Support Services - Administration	3,993,739
2400 Support Services - Pupil Health	659,319
2500 Support Services - Business	849,139
2600 Operation and Maintenance of Plant Services	5,143,811
2700 Student Transportation Services	4,825,297
2800 Support Services - Central	822,666
2900 Other Support Services	217,442
<b>Total Support Services</b>	<b>\$23,233,252</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,808,595
3300 Community Services	497,030
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,305,625</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,738,528
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,738,528</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$78,253,200</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	17,565,662
200 Personnel Services - Employee Benefits	12,883,668
300 Purchased Professional and Technical Services	203,000
400 Purchased Property Services	11,200
500 Other Purchased Services	1,058,600
600 Supplies	538,176
700 Property	228,000
800 Other Objects	2,700
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$32,491,008</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,871,285
200 Personnel Services - Employee Benefits	4,049,171
300 Purchased Professional and Technical Services	320,500
400 Purchased Property Services	2,050
500 Other Purchased Services	627,600
600 Supplies	60,790
800 Other Objects	700
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,932,096</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	719,875
200 Personnel Services - Employee Benefits	488,054
400 Purchased Property Services	10,065
500 Other Purchased Services	800
600 Supplies	76,700
800 Other Objects	200
<b>Total Vocational Education</b>	<b>\$1,295,694</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	142,435
200 Personnel Services - Employee Benefits	105,164
500 Other Purchased Services	8,400
600 Supplies	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$256,999</b>
<b>Total Instruction</b>	<b>\$43,975,795</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,056,913
200 Personnel Services - Employee Benefits	1,483,129
300 Purchased Professional and Technical Services	49,400
400 Purchased Property Services	525
500 Other Purchased Services	8,300
600 Supplies	20,900
800 Other Objects	2,450

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$3,821,617</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,419,040
200 Personnel Services - Employee Benefits	1,145,382
300 Purchased Professional and Technical Services	124,700
400 Purchased Property Services	21,200
500 Other Purchased Services	16,350
600 Supplies	84,750
700 Property	285,300
800 Other Objects	3,500
<b>Total Support Services - Instructional Staff</b>	<b>\$3,100,222</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,203,165
200 Personnel Services - Employee Benefits	1,502,519
300 Purchased Professional and Technical Services	102,000
400 Purchased Property Services	2,500
500 Other Purchased Services	119,905
600 Supplies	32,100
800 Other Objects	31,550
<b>Total Support Services - Administration</b>	<b>\$3,993,739</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	358,855
200 Personnel Services - Employee Benefits	253,914
300 Purchased Professional and Technical Services	29,700
400 Purchased Property Services	2,200
600 Supplies	14,650
<b>Total Support Services - Pupil Health</b>	<b>\$659,319</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	410,994
200 Personnel Services - Employee Benefits	317,145
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	2,000
500 Other Purchased Services	56,200
600 Supplies	9,600
800 Other Objects	1,200
<b>Total Support Services - Business</b>	<b>\$849,139</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,712,264
200 Personnel Services - Employee Benefits	1,648,814
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	846,366
500 Other Purchased Services	147,700
600 Supplies	687,967
800 Other Objects	700
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,143,811</b>

<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	42,000
200 Personnel Services - Employee Benefits	38,297
400 Purchased Property Services	9,000
500 Other Purchased Services	4,335,000
600 Supplies	393,000
700 Property	8,000
<b>Total Student Transportation Services</b>	<b>\$4,825,297</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	320,902
200 Personnel Services - Employee Benefits	234,114
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	20,000
500 Other Purchased Services	4,700
600 Supplies	22,800
700 Property	120,000
800 Other Objects	150
<b>Total Support Services - Central</b>	<b>\$822,666</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	87,150
800 Other Objects	130,292
<b>Total Other Support Services</b>	<b>\$217,442</b>
<b>Total Support Services</b>	<b>\$23,233,252</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,621,969
200 Personnel Services - Employee Benefits	742,300
300 Purchased Professional and Technical Services	68,500
400 Purchased Property Services	38,000
500 Other Purchased Services	193,000
600 Supplies	114,826
800 Other Objects	30,000
<b>Total Student Activities</b>	<b>\$2,808,595</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	321,636
200 Personnel Services - Employee Benefits	134,894
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	7,500
600 Supplies	31,000
<b>Total Community Services</b>	<b>\$497,030</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,305,625</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	5,698,528
900 Other Uses of Funds	40,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,738,528</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,738,528</b>
<b>TOTAL EXPENDITURES</b>	<b>\$76,253,200</b>

<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	4,165,130	
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	1,105,021	639,850
Other Capital Projects Fund	111,275	
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>\$5,381,426</b>	<b>\$639,850</b>

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

**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**\$5,381,426**

**\$639,850**



<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	33,545,000	28,880,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	745,215	740,200
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$34,290,215</b>	<b>\$29,620,200</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - § 690, §1850</b>		
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

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**

**\$34,290,215**

**\$29,620,200**

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	10,225,000	10,150,000
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 Short-Term Payables</b>	<b>\$10,225,000</b>	<b>\$10,150,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$44,515,215</b>	<b>\$39,770,200</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,862,089
0840 Assigned Fund Balance	3,889,934
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$10,752,023</b>
<b>5900 Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$10,752,023</b>