

FINAL 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

Albert B Melone Co.

(570)735-5977

Extn :

Contact Person

Telephone

Extension

melonea@gnasd.com

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2019-2020 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Greater Nanticoke Area SD	COUNTY : Luzerne	AUN : 118402603
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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	\$30926891
Ending Unassigned Fund Balance	\$2594494
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.4%

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

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

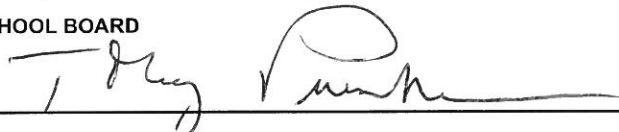
24 PS 6-687(a)(1)

(03/2006)

School District Name : Greater Nanticoke Area SD	County : Luzerne	AUN Number : 118402603
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/9/2019
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	This amount is necessary to afford the Board of Education and the Administration the means to provide the funding for unanticipated 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.	Assigned for Health Care, Retirement, & Construction.

<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	1,975,647
0850 Unassigned Fund Balance	2,474,159
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,449,806</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,796,118
7000 Revenue from State Sources	19,310,123
8000 Revenue from Federal Sources	1,890,985
9000 Other Financing Sources	50,000
Total Estimated Revenues And Other Financing Sources	<u>\$31,047,226</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$35,497,032</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	6,616,148
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6120 Current Per Capita Taxes, Section 679	33,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	1,615,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	975,000
6500 Earnings on Investments	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	306,582
6910 Rentals	20,000
6990 Refunds and Other Miscellaneous Revenue	45,388

REVENUE FROM LOCAL SOURCES \$9,796,118**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	11,325,483
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	1,614,627
7292 Pre-K Counts	161,500
7311 Pupil Transportation Subsidy	1,019,330
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,790
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	420,151
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	705,525
7505 Ready to Learn Block Grant	438,389
7810 State Share of Social Security and Medicare Taxes	651,998
7820 State Share of Retirement Contributions	2,892,330

REVENUE FROM STATE SOURCES \$19,310,123**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,227,700
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	122,463
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	117,940
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	372,882

REVENUE FROM FEDERAL SOURCES \$1,890,985

Amount

OTHER FINANCING SOURCES

9800 Intrafund Transfers In 50,000

OTHER FINANCING SOURCES \$50,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 31,047,226

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,616,148	
Amount of Tax Relief for Homestead Exclusions	<u>\$705,525</u>	
Total Approx. Tax Revenue:	\$7,321,673	
Approx. Tax Levy for Tax Rate Calculation:	\$8,223,875	
	Luzerne	Total

2018-19 Data		
a. Assessed Value	\$673,741,600	\$673,741,600
b. Real Estate Mills	11.9113	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$528,391,061	\$528,391,061
d. Assessed Value	\$690,426,300	\$690,426,300
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations		
f. 2018-19 Tax Levy	\$8,025,138	\$8,025,138
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$8,025,138	\$8,025,138
(f Total * g)		
i. Base Mills Subject to Index	11.9113	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%
k. Tax Levy Needed	\$8,223,875	\$8,223,875
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	11.9113	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,223,875	\$8,223,875
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,518,350
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,616,148
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,616,148	
Amount of Tax Relief for Homestead Exclusions	<u>\$705,525</u>	
Total Approx. Tax Revenue:	\$7,321,673	
Approx. Tax Levy for Tax Rate Calculation:	\$8,223,875	
	Luzerne	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.3281	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,511,644	\$8,511,644
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$14,188.21	
Number of Homestead/Farmstead Properties	4179	4179
Median Assessed Value of Homestead Properties		\$80,572

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,616,148
Amount of Tax Relief for Homestead Exclusions	<u>\$705,525</u>
Total Approx. Tax Revenue:	\$7,321,673
Approx. Tax Levy for Tax Rate Calculation:	\$8,223,875

Luzerne	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$705,525	Lowering RE Tax Rate		\$705,525
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions				
Amount of Tax Relief from State/Local Sources				\$705,525

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	690,426,300	11.9113	8,223,875			88.00000%	
Totals:	690,426,300		8,223,875	705,525 =	7,518,350 X	88.00000% =	6,616,148

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		33,000
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	\$5.00	\$0.00	33,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	17,000
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	\$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 50,000 50,000

	<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	1.000%	0.000%	1,515,000	1,515,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	100,000	100,000
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 1,615,000 1,615,000

Total Act 511, Current Taxes 1,665,000

Act 511 Tax Limit -->	528,391,061 X	12	6,340,693
	Market Value	Mills	(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	11.9113	11.9113	0.00%	Yes	3.5%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.5%			
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.5%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.5%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,099,704
1200 Special Programs - Elementary / Secondary	5,023,659
1300 Vocational Education	747,329
1400 Other Instructional Programs - Elementary / Secondary	132,354
1800 Pre-Kindergarten	202,710
Total Instruction	\$20,205,756
2000 Support Services	
2100 Support Services - Students	909,874
2200 Support Services - Instructional Staff	285,593
2300 Support Services - Administration	1,512,255
2400 Support Services - Pupil Health	410,047
2500 Support Services - Business	580,290
2600 Operation and Maintenance of Plant Services	2,260,340
2700 Student Transportation Services	1,976,504
2800 Support Services - Central	204,936
2900 Other Support Services	26,000
Total Support Services	\$8,165,839
3000 Operation of Non-Instructional Services	
3200 Student Activities	655,384
3300 Community Services	237,509
Total Operation of Non-Instructional Services	\$892,893
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,662,403
Total Other Expenditures and Financing Uses	\$1,662,403
Total Estimated Expenditures and Other Financing Uses	\$30,926,891

2019-2020 Final 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	7,282,575
200 Personnel Services - Employee Benefits	5,035,186
300 Purchased Professional and Technical Services	163,500
400 Purchased Property Services	190,200
500 Other Purchased Services	965,500
600 Supplies	387,643
700 Property	55,000
800 Other Objects	20,100
Total Regular Programs - Elementary / Secondary	\$14,099,704
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,076,553
200 Personnel Services - Employee Benefits	1,403,752
300 Purchased Professional and Technical Services	1,033,154
500 Other Purchased Services	455,000
600 Supplies	34,700
800 Other Objects	20,500
Total Special Programs - Elementary / Secondary	\$5,023,659
1300 <u>Vocational Education</u>	
500 Other Purchased Services	731,029
600 Supplies	16,300
Total Vocational Education	\$747,329
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	85,077
200 Personnel Services - Employee Benefits	47,277
Total Other Instructional Programs - Elementary / Secondary	\$132,354
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	124,491
200 Personnel Services - Employee Benefits	75,219
600 Supplies	1,500
800 Other Objects	1,500
Total Pre-Kindergarten	\$202,710
Total Instruction	\$20,205,756
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	536,278
200 Personnel Services - Employee Benefits	351,896
300 Purchased Professional and Technical Services	13,800
500 Other Purchased Services	1,400
600 Supplies	4,500
800 Other Objects	2,000
Total Support Services - Students	\$909,874

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	148,269
200 Personnel Services - Employee Benefits	120,924
500 Other Purchased Services	1,400
600 Supplies	15,000
Total Support Services - Instructional Staff	\$285,593
2300 Support Services - Administration	
100 Personnel Services - Salaries	737,470
200 Personnel Services - Employee Benefits	615,785
300 Purchased Professional and Technical Services	106,000
500 Other Purchased Services	29,500
600 Supplies	10,000
800 Other Objects	13,500
Total Support Services - Administration	\$1,512,255
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	194,039
200 Personnel Services - Employee Benefits	122,208
300 Purchased Professional and Technical Services	88,000
600 Supplies	5,800
Total Support Services - Pupil Health	\$410,047
2500 Support Services - Business	
100 Personnel Services - Salaries	217,358
200 Personnel Services - Employee Benefits	216,832
300 Purchased Professional and Technical Services	139,600
500 Other Purchased Services	1,000
600 Supplies	4,500
800 Other Objects	1,000
Total Support Services - Business	\$580,290
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	699,867
200 Personnel Services - Employee Benefits	535,170
300 Purchased Professional and Technical Services	120,000
400 Purchased Property Services	575,900
500 Other Purchased Services	186,403
600 Supplies	122,000
800 Other Objects	21,000
Total Operation and Maintenance of Plant Services	\$2,260,340
2700 Student Transportation Services	
100 Personnel Services - Salaries	92,818
200 Personnel Services - Employee Benefits	72,986
500 Other Purchased Services	1,807,700
600 Supplies	2,000
800 Other Objects	1,000
Total Student Transportation Services	\$1,976,504

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<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	109,579
200 Personnel Services - Employee Benefits	95,357
Total Support Services - Central	\$204,936
2900 Other Support Services	
500 Other Purchased Services	26,000
Total Other Support Services	\$26,000
Total Support Services	\$8,165,839
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	311,856
200 Personnel Services - Employee Benefits	152,244
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	6,000
500 Other Purchased Services	75,000
600 Supplies	68,284
800 Other Objects	4,000
Total Student Activities	\$655,384
3300 Community Services	
100 Personnel Services - Salaries	150,638
200 Personnel Services - Employee Benefits	81,771
800 Other Objects	5,100
Total Community Services	\$237,509
Total Operation of Non-Instructional Services	\$892,893
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	652,403
900 Other Uses of Funds	1,010,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,662,403
Total Other Expenditures and Financing Uses	\$1,662,403
TOTAL EXPENDITURES	\$30,926,891

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	3,200,000	4,350,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	3,500	2,500
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	750,000	100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,000	95,000
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	\$4,028,500	\$4,547,500
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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 **\$4,028,500** **\$4,547,500**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	25,525,000	25,260,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	445,000	425,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$25,970,000	\$25,685,000
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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		
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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

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	\$25,970,000	\$25,685,000

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	\$25,970,000	\$25,685,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,975,647
0850 Unassigned Fund Balance	2,594,494
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,570,141

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,570,141
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