

FINAL GENERAL FUND BUDGET

Calendar Year 2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/23/2019


President of the Board - Original Signature Required

Date: 1/23/2020


Secretary of the Board - Original Signature Required

Date: 1/27/2020


Chief School Administrator - Original Signature Required

Date: 1/23/2020

Patrick J Laffey

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Contact Person

Telephone Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Scranton SD	COUNTY : Lackawanna	AUN : 119357402
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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	\$166141815
Ending Unassigned Fund Balance	\$-18840729
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-11.3%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

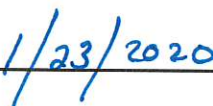
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 
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DUE DATE: AUGUST 15, 2020

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Scranton SD	County : Lackawanna	AUN Number : 119357402
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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 1/23/2020
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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>
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.	Scranton School District was placed in Financial Recovery in February 2019. The District approved the Chief Recovery Officers Recovery Plan in July 2019. The District continues to work with the CRO and PFM to implement the Recovery Plan

ITEM AMOUNTS

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	18,576,705
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(18,840,729)

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation
During The Fiscal Year

(\$18,840,729)

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	70,476,512
7000 Revenue from State Sources	88,205,303
8000 Revenue from Federal Sources	6,950,000
9000 Other Financing Sources	510,000

\$166,141,815

Total Estimated Revenues And Other Financing Sources

\$147,301,086

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

Amount

REVENUE FROM LOCAL SOURCES

6111	Current Real Estate Taxes	42,353,329
6113	Public Utility Realty Taxes	65,000
6114	Payments in Lieu of Current Taxes - State / Local	65,000
6140	Current Act 511 Taxes - Flat Rate Assessments	180,000
6150	Current Act 511 Taxes - Proportional Assessments	19,150,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	4,600,000
6500	Earnings on Investments	350,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	2,176,000
6910	Rentals	65,000
6940	Tuition from Patrons	595,000
6990	Refunds and Other Miscellaneous Revenue	877,183

REVENUE FROM LOCAL SOURCES **\$70,476,512**

REVENUE FROM STATE SOURCES

7110	Basic Education Funding	46,228,574
7271	Special Education funds for School-Aged Pupils	6,417,490
7311	Pupil Transportation Subsidy	1,000,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	150,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	600,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	200,000
7340	State Property Tax Reduction Allocation	4,370,540
7505	Ready to Learn Block Grant	9,036,814
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	101,885
7810	State Share of Social Security and Medicare Taxes	3,500,000
7820	State Share of Retirement Contributions	16,600,000

REVENUE FROM STATE SOURCES **\$88,205,303**

REVENUE FROM FEDERAL SOURCES

8390	Other Restricted Federal Grants-In-Aid Directly from the Federal Government	150,000
8514	NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	4,900,000
8515	NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	600,000
8516	NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	180,000
8517	NCLB, Title IV - 21st Century Schools	370,000
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	650,000
8820	Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	100,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	\$6,950,000
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	435,000
9400 Sale of or Compensation for Loss of Fixed Assets	75,000
OTHER FINANCING SOURCES	\$510,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	166,141,815

Act 1 Index (current): 3.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

\$42,353,329

Amount of Tax Relief for Homestead Exclusions

\$4,370,540

Total Approx. Tax Revenue:

\$46,723,869

Approx. Tax Levy for Tax Rate Calculation:

\$53,099,228

Lackawanna

Total

2019 Data

a. Assessed Value \$387,756,703

b. Real Estate Mills 133.0949

I. 2020 Data

c. 2017 STEB Market Value \$2,286,978,457

d. Assessed Value \$385,839,193

e. Assessed Value of New Constr/ Renov \$0

2019 Calculations

f. 2019 Tax Levy (a * b) \$51,608,440

2020 Calculations

II. g. Percent of Total Market Value 100.000000%

h. Rebalanced 2019 Tax Levy \$51,608,440

(f Total * g)

i. Base Mills Subject to Index 133.0949

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 86.91662%

k. Tax Levy Needed \$53,099,228

(Approx. Tax Levy * g)

I. 2020 Real Estate Tax Rate

137.6201

(k / d * 1000)

III. m. Tax Levy Generated by Mills \$53,099,228

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$48,728,688

(n * Est. Pct. Collection)

\$42,353,329

Act 1 Index (current): 3.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Rate

\$42,353,329

\$4,370,540

\$46,723,869

\$53,099,228

Lackawanna

Total

Index Maximums

p. Maximum Mills Based On Index

137.6201

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$53,099,228

(p / 1000 * d)

IV.

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$2,880.00

Number of Homestead/Farmstead Properties

11027

11027

Median Assessed Value of Homestead Properties

\$10,000

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Rate

\$42,353,329

\$4,370,540

\$46,723,869

\$53,099,228

Lackawanna

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$4,370,540

\$0

Lowering RE Tax Rate

\$0

\$4,370,540

\$0

\$4,370,540

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Lackawanna	385,839,193	137.6201	53,099,228			86.91662%	
Totals:	385,839,193		53,099,228	4,370,540	48,728,688	86.91662% X	= 42,353,329

	Rate	Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00	0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	Rate	Estimated Revenue
6141 <u>Current Act 511 Per Capita Taxes</u>	\$0.00	0
6142 <u>Current Act 511 Occupation Taxes – Flat Rate</u>	\$0.00	0
6143 <u>Current Act 511 Local Services Taxes</u>	\$5.00	180,000
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	0
6145 <u>Current Act 511 Business Privilege Taxes – Flat Rate</u>	\$0.00	0
6146 <u>Current Act 511 Mechanical Device Taxes – Flat Rate</u>	\$0.00	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments		180,000	Estimated Revenue	180,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 <u>Current Act 511 Earned Income Taxes</u>	1.000%	0.000%	11,300,000	11,300,000
6152 <u>Current Act 511 Occupation Taxes</u>	0.000	0.000	0	0
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	0.500%	0.000%	600,000	600,000
6154 <u>Current Act 511 Amusement Taxes</u>	0.000%	0.000%	0	0
6155 <u>Current Act 511 Business Privilege Taxes</u>	5.1300	0.000	6,150,000	6,150,000
6156 <u>Current Act 511 Mechanical Device Taxes – Percentage</u>	0.000%	0.000%	0	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.4520	0.6790	1,100,000	1,100,000
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			19,150,000	19,150,000
Total Act 511, Current Taxes				19,330,000

Act 511 Tax Limit -->	2,286,978,457	X	12	27,443,741
	Market Value		Mills	(511 Limit)

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
		2019 (Rebalanced)	2020				2019 (Rebalanced)	2020		
6111	<u>Current Real Estate Taxes</u> Lackawanna	133.0949	137.6201	3.40%	Yes	3.4%				
	<u>Current Act 511 Taxes -- Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate					3.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes -- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6155	Current Act 511 Business Privilege Taxes	5.1300	5.1300	0.00%	Yes	3.4%				
6157	Current Act 511 Mercantile Taxes	0.4520	0.4520	0.00%	Yes	3.4%	0.6790	0.6790	0.01%	Yes

Description		Amount
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		75,322,448
1200 Special Programs - Elementary / Secondary		25,279,373
1300 Vocational Education		2,204,240
1400 Other Instructional Programs - Elementary / Secondary		460,358
1500 Nonpublic School Programs		232,006
1800 Pre-Kindergarten		2,268,597
Total Instruction		\$105,767,022
2000 Support Services		
2100 Support Services - Students		5,636,912
2200 Support Services - Instructional Staff		1,551,757
2300 Support Services - Administration		8,205,090
2400 Support Services - Pupil Health		2,159,707
2500 Support Services - Business		1,301,657
2600 Operation and Maintenance of Plant Services		14,081,567
2700 Student Transportation Services		5,228,352
2800 Support Services - Central		2,922,273
2900 Other Support Services		75,000
Total Support Services		\$41,162,315
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,266,283
3300 Community Services		186,710
Total Operation of Non-Instructional Services		\$1,452,993
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		17,759,485
Total Other Expenditures and Financing Uses		\$17,759,485
Total Estimated Expenditures and Other Financing Uses		\$166,141,815

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	38,189,505
200 Personnel Services - Employee Benefits	29,567,262
300 Purchased Professional and Technical Services	1,051,834
400 Purchased Property Services	240,196
500 Other Purchased Services	4,779,500
600 Supplies	1,395,939
700 Property	63,199
800 Other Objects	35,013
Total Regular Programs - Elementary / Secondary	\$75,322,448
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,187,934
200 Personnel Services - Employee Benefits	7,882,079
300 Purchased Professional and Technical Services	2,948,500
500 Other Purchased Services	4,065,500
600 Supplies	159,510
700 Property	33,100
800 Other Objects	2,750
Total Special Programs - Elementary / Secondary	\$25,279,373
1300 Vocational Education	
500 Other Purchased Services	2,183,999
600 Supplies	18,241
700 Property	2,000
Total Vocational Education	\$2,204,240
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	245,000
200 Personnel Services - Employee Benefits	196,400
500 Other Purchased Services	18,958
Total Other Instructional Programs - Elementary / Secondary	\$460,358
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	232,006
Total Nonpublic School Programs	\$232,006
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	1,284,457
200 Personnel Services - Employee Benefits	984,140
Total Pre-Kindergarten	\$2,268,597
Total Instruction	\$105,767,022
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,118,101
200 Personnel Services - Employee Benefits	2,409,303
300 Purchased Professional and Technical Services	85,002

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,075
500 Other Purchased Services	3,091
600 Supplies	19,340
Total Support Services - Students	\$5,636,912
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	749,012
200 Personnel Services - Employee Benefits	572,049
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	5,800
500 Other Purchased Services	13,000
600 Supplies	132,396
700 Property	27,000
800 Other Objects	500
Total Support Services - Instructional Staff	\$1,551,757
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,321,815
200 Personnel Services - Employee Benefits	3,336,069
300 Purchased Professional and Technical Services	377,000
400 Purchased Property Services	11,580
500 Other Purchased Services	52,758
600 Supplies	20,168
700 Property	2,800
800 Other Objects	82,900
Total Support Services - Administration	\$8,205,090
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,169,687
200 Personnel Services - Employee Benefits	912,322
300 Purchased Professional and Technical Services	25,375
400 Purchased Property Services	15,225
500 Other Purchased Services	1,522
600 Supplies	35,576
Total Support Services - Pupil Health	\$2,159,707
2500 Support Services - Business	
100 Personnel Services - Salaries	588,391
200 Personnel Services - Employee Benefits	457,666
300 Purchased Professional and Technical Services	133,600
400 Purchased Property Services	38,000
500 Other Purchased Services	13,000
600 Supplies	71,000
Total Support Services - Business	\$1,301,657
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	5,263,745
200 Personnel Services - Employee Benefits	4,055,065
300 Purchased Professional and Technical Services	285,000
400 Purchased Property Services	2,383,451

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	
600 Supplies	853,806
700 Property	1,190,000
Total Operation and Maintenance of Plant Services	60,500
2700 Student Transportation Services	\$14,081,567
100 Personnel Services - Salaries	95,050
200 Personnel Services - Employee Benefits	63,448
500 Other Purchased Services	5,069,854
Total Student Transportation Services	\$5,228,352
2800 Support Services - Central	
100 Personnel Services - Salaries	1,085,913
200 Personnel Services - Employee Benefits	876,760
300 Purchased Professional and Technical Services	494,900
500 Other Purchased Services	8,000
600 Supplies	69,200
700 Property	386,500
800 Other Objects	1,000
Total Support Services - Central	\$2,922,273
2900 Other Support Services	
500 Other Purchased Services	75,000
Total Other Support Services	\$75,000
Total Support Services	\$41,162,315
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	547,000
200 Personnel Services - Employee Benefits	232,196
300 Purchased Professional and Technical Services	76,000
400 Purchased Property Services	26,650
500 Other Purchased Services	196,000
600 Supplies	31,480
700 Property	93,382
800 Other Objects	63,575
Total Student Activities	\$1,266,283
3300 Community Services	
100 Personnel Services - Salaries	150,670
200 Personnel Services - Employee Benefits	13,578
300 Purchased Professional and Technical Services	1,070
500 Other Purchased Services	1,070
600 Supplies	20,322
Total Community Services	\$186,710
Total Operation of Non-Instructional Services	\$1,452,993
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

<u>Description</u>		<u>Amount</u>
800 Other Objects		8,994,485
900 Other Uses of Funds		8,765,000
Total Debt Service / Other Expenditures and Financing Uses		\$17,759,485
Total Other Expenditures and Financing Uses		\$17,759,485
TOTAL EXPENDITURES		\$166,141,815

Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/Fina Projection</u>
General Fund	9,244,391	7,244,391

Public Purpose (Expendable) Trust Fund
 Other Comptroller-Approved Special Revenue Funds
 Athletic / School-Sponsored Extra Curricular Activities Fund
 Capital Reserve Fund - \$ 690, \$1850
 Capital Reserve Fund - \$ 1431
 Other Capital Projects Fund
 Debt Service Fund
 Food Service / Cafeteria Operations Fund
 Child Care Operations Fund
 Other Enterprise Funds
 Internal Service Fund
 Private Purpose Trust Fund
 Investment Trust Fund
 Pension Trust Fund
 Activity Fund
 Other Agency Fund
 Permanent Fund

Total Cash and Short-Term Investments

	<u>\$9,244,391</u>	<u>\$7,244,391</u>
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Long-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/Fina Projection</u>
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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

<u>Long-Term Investments</u>		<u>06/30/2020 Estimate</u>	<u>06/30/Fina Projection</u>
Permanent Fund			
Total Long-Term Investments			
TOTAL CASH AND INVESTMENTS		\$9,244,391	\$7,244,391

Long-Term Indebtedness

06/30/2020 Estimate 06/30/Fina 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	\$194,610,000	\$185,845,000

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	

Long-Term Indebtedness

06/30/2020 Estimate

06/30/Fina 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

0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

06/30/2020 Estimate 06/30/Fina Projection

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

06/30/2020 Estimate

06/30/Fina 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>06/30/2020 Estimate</u>	<u>06/30/Fina Projection</u>
0530	Lease-Purchase Obligations		
0540	Accumulated Compensated Absences		
0550	Authority Lease Obligations		
0560	Other Post-Employment Benefits (OPEB)		
0599	Other Noncurrent Liabilities		
Total Permanent Fund		\$194,610,000	\$185,845,000
Total Long-Term Indebtedness			

Short-Term Payables

06/30/2020 Estimate

06/30/Fina 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	\$194,610,000	\$185,845,000
TOTAL INDEBTEDNESS		

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	18,576,705
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(18,840,729)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$18,840,729)
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$264,024)