FINAL GENERAL FUND BUDGET

Calendar Year 2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/19/2018

President of the Board - Original Signature Required	Date: 1-16-19
Secretary of the Board - Original Signature Required: Virginia Orr	Date: 1-16-19
Chief School Administrator - Original Signature Required: Alexis L. Kirijan, Ed.D.	Date: 1-16-19

Patrick J Laffey	(570)348-3443	Extn :
Contact Person	**Telephone**	**Extension**

pat.laffey@ssdedu.org
Email Address

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

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Scranton SD	Lackawanna	119357402

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
	1-16-19

DUE DATE: **IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET**

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Scranton SD	Lackawanna	119357402

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 2018-2019 (compared to 2017-2018)?

Yes [x]

No [ ]

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	$166004068
Ending Unassigned Fund Balance	$-24052989
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-14.5%

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

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
Alexis L. Kirijan, Ed.D.	1/16/19

DUE DATE: AUGUST 15, 2019

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Val Number	Description	Justification
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1400, Object 100: $234,000.00 Function 1400, Object 200: $325,439.00	Healthcare was for the 2019 Budget was not allocated correctly for this function. A budget transfer will be completed and approved per School Code
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: $721,503.00 Function 2200, Object 200: $801,745.00	Healthcare was for the 2019 Budget was not allocated correctly for this function. A budget transfer will be completed and approved per School Code
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.	The SSD is currently on Financial Watch and is working with PFM Consultants, our Technical Advisers, are reviewing the overall operations of the SSD in an effort to achieve a balanced annual budget and reduce the negative unassigned balance in future year

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	22,236,705	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	(24,052,989)	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**($24,052,989)**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	69,125,768	
7000 Revenue from State Sources	84,507,002	
8000 Revenue from Federal Sources	6,982,000	
9000 Other Financing Sources	5,389,298	
Total Estimated Revenues And Other Financing Sources		**$166,004,068**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$141,951,079**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	41,058,772
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	18,950,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,450,000
6500 Earnings on Investments	200,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,150,000
6910 Rentals	65,000
6940 Tuition from Patrons	822,000
6990 Refunds and Other Miscellaneous Revenue	1,119,996
REVENUE FROM LOCAL SOURCES	**$69,125,768**
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	43,838,817
7271 Special Education funds for School-Aged Pupils	6,280,085
7311 Pupil Transportation Subsidy	1,056,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	144,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	430,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	200,000
7340 State Property Tax Reduction Allocation	4,372,425
7505 Ready to Learn Block Grant	7,836,814
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	100,000
7810 State Share of Social Security and Medicare Taxes	3,682,397
7820 State Share of Retirement Contributions	16,566,464
REVENUE FROM STATE SOURCES	**$84,507,002**
REVENUE FROM FEDERAL SOURCES	
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	550,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	223,000
8517 NCLB, Title IV - 21St Century Schools	359,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	200,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	750,000
REVENUE FROM FEDERAL SOURCES	**$6,982,000**

	Amount
OTHER FINANCING SOURCES	
9100 Sale of Bonds	3,646,552
9340 Debt Service Fund Transfers	1,742,746
OTHER FINANCING SOURCES	**$5,389,298**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**166,004,068**

Act 1 Index (current): 3.6%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$41,058,772**
Amount of Tax Relief for Homestead Exclusions	**$4,372,425**
Total Approx. Tax Revenue:	**$45,431,197**
Approx. Tax Levy for Tax Rate Calculation:	**$51,608,440**

		Lackawanna	Total
I.	**2018 Data**		
	a. Assessed Value	$388,713,644	$388,713,644
	b. Real Estate Mills	128.4700	
	2019 Data		
	c. 2016 STEB Market Value	$2,304,080,217	$2,304,080,217
	d. Assessed Value	$387,756,703	$387,756,703
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2018 Calculations**		
	f. 2018 Tax Levy	$49,938,042	$49,938,042
	(a * b)		
	2019 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2018 Tax Levy	$49,938,042	$49,938,042
	(f Total * g)		
	i. Base Mills Subject to Index	128.4700	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	86.92260%	86.92260%
	k. Tax Levy Needed	$51,608,440	$51,608,440
	(Approx. Tax Levy * g)		
	l. 2019 Real Estate Tax Rate	**133.0949**	
	(k / d * 1000)		
	m. Tax Levy Generated by Mills	$51,608,440	$51,608,440
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$47,236,015
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$41,058,772
	(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	**$41,058,772**	
Amount of Tax Relief for Homestead Exclusions	**$4,372,425**	
Total Approx. Tax Revenue:	**$45,431,197**	
Approx. Tax Levy for Tax Rate Calculation:	**$51,608,440**	

		Lackawanna	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index	133.0949	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$51,608,440	$51,608,440
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	$0	$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	$0	$0
	(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$2,906.00	
V.	Number of Homestead/Farmstead Properties	11306	11306
	Median Assessed Value of Homestead Properties		$10,000

Act 1 Index (current): 3.6%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$41,058,772**
Amount of Tax Relief for Homestead Exclusions	**$4,372,425**
Total Approx. Tax Revenue:	**$45,431,197**
Approx. Tax Levy for Tax Rate Calculation:	**$51,608,440**

	Lackawanna	**Total**		
State Property Tax Reduction Allocation used for: Homestead Exclusions	$4,372,425	Lowering RE Tax Rate	$0	$4,372,425
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$4,372,425**

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	387,756,703	133.0949	51,608,440						86.92260%		
Totals:	**387,756,703**		**51,608,440**	-	4,372,425	=	47,236,015	X	86.92260%	=	41,058,772

CODE		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	180,000	180,000
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**180,000**	**180,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.000%	0.000%	11,000,000	11,000,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	650,000	650,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.0050	0.0000	6,000,000	6,000,000
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.0500	0.0000	1,300,000	1,300,000
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**18,950,000**	**18,950,000**
	Total Act 511, Current Taxes				**19,130,000**
		Act 511 Tax Limit -->	**2,304,080,217 X**	**12**	**27,648,963**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2018 (Rebalanced)	2019	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2018 (Rebalanced)	2019	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Lackawanna	128.4700	133.0949	3.60%	Yes	3.6%				
	Current Act 511 Taxes -- Flat Rate Assessments									
6142	Current Act 511 Occupation Taxes - Flat Rate					3.6%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	3.6%				
	Current Act 511 Taxes -- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6155	Current Act 511 Business Privilege Taxes	0.0050	0.0050	0.00%	Yes	3.6%				
6157	Current Act 511 Mercantile Taxes	0.0500	0.0500	0.00%	Yes	3.6%				

LEA : 119357402 Scranton SD

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	75,900,504
1200 Special Programs - Elementary / Secondary	25,598,163
1300 Vocational Education	2,078,617
1400 Other Instructional Programs - Elementary / Secondary	578,339
1500 Nonpublic School Programs	195,570
1800 Pre-Kindergarten	2,141,020
Total Instruction	**$106,492,213**
2000 Support Services	
2100 Support Services - Students	5,186,698
2200 Support Services - Instructional Staff	1,680,956
2300 Support Services - Administration	7,976,850
2400 Support Services - Pupil Health	2,041,139
2500 Support Services - Business	1,322,491
2600 Operation and Maintenance of Plant Services	13,415,604
2700 Student Transportation Services	4,941,722
2800 Support Services - Central	2,765,081
2900 Other Support Services	107,100
Total Support Services	**$39,437,641**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,353,313
3300 Community Services	198,065
Total Operation of Non-Instructional Services	**$1,551,378**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,522,836
Total Other Expenditures and Financing Uses	**$18,522,836**
Total Estimated Expenditures and Other Financing Uses	**$166,004,068**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	39,660,576
200 Personnel Services - Employee Benefits	28,824,451
300 Purchased Professional and Technical Services	1,086,040
400 Purchased Property Services	187,491
500 Other Purchased Services	4,709,364
600 Supplies	1,350,968
700 Property	43,351
800 Other Objects	38,263
Total Regular Programs - Elementary / Secondary	**$75,900,504**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,629,969
200 Personnel Services - Employee Benefits	8,228,950
300 Purchased Professional and Technical Services	2,781,000
500 Other Purchased Services	3,799,500
600 Supplies	127,924
700 Property	27,820
800 Other Objects	3,000
Total Special Programs - Elementary / Secondary	**$25,598,163**
1300 Vocational Education	
500 Other Purchased Services	2,060,376
600 Supplies	16,241
700 Property	2,000
Total Vocational Education	**$2,078,617**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	234,000
200 Personnel Services - Employee Benefits	325,439
500 Other Purchased Services	18,900
Total Other Instructional Programs - Elementary / Secondary	**$578,339**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	153,793
400 Purchased Property Services	41,777
Total Nonpublic School Programs	**$195,570**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	1,321,355
200 Personnel Services - Employee Benefits	819,665
Total Pre-Kindergarten	**$2,141,020**
Total Instruction	**$106,492,213**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,817,377
200 Personnel Services - Employee Benefits	2,204,172

Description	Amount
300 Purchased Professional and Technical Services	84,042
400 Purchased Property Services	2,045
500 Other Purchased Services	3,045
600 Supplies	76,017
Total Support Services - Students	**$5,186,698**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	721,503
200 Personnel Services - Employee Benefits	801,745
400 Purchased Property Services	5,800
500 Other Purchased Services	5,000
600 Supplies	115,028
700 Property	31,380
800 Other Objects	500
Total Support Services - Instructional Staff	**$1,680,956**
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,238,717
200 Personnel Services - Employee Benefits	3,312,209
300 Purchased Professional and Technical Services	279,000
400 Purchased Property Services	11,830
500 Other Purchased Services	55,615
600 Supplies	19,779
700 Property	2,800
800 Other Objects	56,900
Total Support Services - Administration	**$7,976,850**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,129,317
200 Personnel Services - Employee Benefits	860,272
400 Purchased Property Services	15,000
500 Other Purchased Services	1,500
600 Supplies	35,050
Total Support Services - Pupil Health	**$2,041,139**
2500 Support Services - Business	
100 Personnel Services - Salaries	573,597
200 Personnel Services - Employee Benefits	408,444
300 Purchased Professional and Technical Services	123,600
400 Purchased Property Services	121,000
500 Other Purchased Services	23,000
600 Supplies	71,150
800 Other Objects	1,700
Total Support Services - Business	**$1,322,491**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,958,625
200 Personnel Services - Employee Benefits	3,559,233
300 Purchased Professional and Technical Services	250,000
400 Purchased Property Services	2,623,100

Description	Amount
500 Other Purchased Services	849,146
600 Supplies	1,115,000
700 Property	60,500
Total Operation and Maintenance of Plant Services	**$13,415,604**
2700 Student Transportation Services	
100 Personnel Services - Salaries	65,339
200 Personnel Services - Employee Benefits	48,591
500 Other Purchased Services	4,827,792
Total Student Transportation Services	**$4,941,722**
2800 Support Services - Central	
100 Personnel Services - Salaries	1,052,630
200 Personnel Services - Employee Benefits	780,851
300 Purchased Professional and Technical Services	466,500
500 Other Purchased Services	8,000
600 Supplies	71,100
700 Property	385,000
800 Other Objects	1,000
Total Support Services - Central	**$2,765,081**
2900 Other Support Services	
500 Other Purchased Services	107,100
Total Other Support Services	**$107,100**
Total Support Services	**$39,437,641**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	546,663
200 Personnel Services - Employee Benefits	376,698
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	11,815
500 Other Purchased Services	176,173
600 Supplies	29,980
700 Property	82,132
800 Other Objects	54,852
Total Student Activities	**$1,353,313**
3300 Community Services	
100 Personnel Services - Salaries	130,000
200 Personnel Services - Employee Benefits	12,175
600 Supplies	55,890
Total Community Services	**$198,065**
Total Operation of Non-Instructional Services	**$1,551,378**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	10,277,836
900 Other Uses of Funds	8,245,000

Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	$18,522,836
Total Other Expenditures and Financing Uses	$18,522,836
TOTAL EXPENDITURES	$166,004,068

Cash and Short-Term Investments	06/30/2019 Estimate	06/30/Fina Projection
General Fund	10,044,400	8,948,111
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	**$10,044,400**	**$8,948,111**

Long-Term Investments	06/30/2019 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		

Long-Term Investments	06/30/2019 Estimate	06/30/Fina Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$10,044,400**	**$8,948,111**

Long-Term Indebtedness	06/30/2019 Estimate	06/30/Fina Projection
General Fund		
0510 Bonds Payable	201,345,000	196,650,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	19,700,414	19,700,414
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,367,500	8,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$229,412,914**	**$224,350,414**
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	06/30/2019 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	06/30/2019 Estimate	06/30/Fina 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/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		

Long-Term Indebtedness	06/30/2019 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 Permanent Fund		
Total Long-Term Indebtedness	**$229,412,914**	**$224,350,414**

Short-Term Payables	06/30/2019 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		
TOTAL INDEBTEDNESS	**$229,412,914**	**$224,350,414**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	22,236,705
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(24,052,989)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**($24,052,989)**
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**($1,816,284)**