

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date June 14, 2018

Secretary of the Board - Original Signature Required

Date June 14, 2018

Chief School Administrator - Original Signature Required

Date June 14, 2018

Angel Green

Contact Person

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Email Address

<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	4,012,083
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,012,083</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	25,107,428
7000 Revenue from State Sources	16,831,843
8000 Revenue from Federal Sources	595,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$42,534,271</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$50,546,354</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,872,928
6113 Public Utility Realty Taxes	26,000
6114 Payments in Lieu of Current Taxes - State / Local	10,000
6140 Current Act 511 Taxes - Flat Rate Assessments	49,000
6150 Current Act 511 Taxes - Proportional Assessments	4,535,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,450,000
6500 Earnings on Investments	275,000
6700 Revenues from LEA Activities	196,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	440,500
6910 Rentals	7,000
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	229,000
6990 Refunds and Other Miscellaneous Revenue	16,000
REVENUE FROM LOCAL SOURCES	\$25,107,428
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,149,329
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,636,712
7311 Pupil Transportation Subsidy	1,600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	55,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	615,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	52,000
7340 State Property Tax Reduction Allocation	769,119
7505 Ready to Learn Block Grant	354,683
7810 State Share of Social Security and Medicare Taxes	675,000
7820 State Share of Retirement Contributions	2,875,000
REVENUE FROM STATE SOURCES	\$16,831,843
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	300,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,000
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$595,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	42,534,271

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,872,928
Amount of Tax Relief for Homestead Exclusions	<u>\$769,119</u>
Total Approx. Tax Revenue:	\$18,642,047
Approx. Tax Levy for Tax Rate Calculation:	\$19,782,872

Schuylkill

Total

2017-18 Data

a. Assessed Value	\$511,132,145	\$511,132,145
b. Real Estate Mills	37.2540	

I. 2018-19 Data

c. 2016 STEB Market Value	\$1,247,345,865	\$1,247,345,865
d. Assessed Value	\$517,145,195	\$517,145,195
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy (a * b)	\$19,041,717	\$19,041,717
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2018-19 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$19,041,717	\$19,041,717
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	37.2540	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$19,782,872	\$19,782,872

I. 2018-19 Real Estate Tax Rate **38.2540**
(k / d * 1000)

III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$19,782,872	\$19,782,872
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$19,013,753
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$17,872,928

AUN: 129540803 Blue Mountain SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$17,872,928
 Amount of Tax Relief for Homestead Exclusions: \$769,119
 Total Approx. Tax Revenue: \$18,642,047
 Approx. Tax Levy for Tax Rate Calculation: \$19,782,872

Schuylkill

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	38.4088	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,862,926	\$19,862,926
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	\$3,351.00	
Number of Homestead/Farmstead Properties	5999	5999
Median Assessed Value of Homestead Properties		\$47,895

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,872,928
Amount of Tax Relief for Homestead Exclusions	<u>\$769,119</u>
Total Approx. Tax Revenue:	\$18,642,047
Approx. Tax Levy for Tax Rate Calculation:	\$19,782,872
	Schuylkill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$769,119	Lowering RE Tax Rate	\$0	\$769,119
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$769,119

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>
Schuylkill	517,145,195	38.2540	19,782,872			94.00000%	
Totals:	517,145,195		19,782,872	- 769,119 =	19,013,753 X	94.00000% =	17,872,928

	<u>Rate</u>		<u>Tax Levy</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>	<u>Estimated Revenue</u>
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	44,000	44,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$10.00	\$0.00	5,000	5,000
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			49,000	49,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,625,000	2,625,000
6152 Current Act 511 Occupation Taxes	230.0000	0.000	1,560,000	1,560,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	350,000	350,000
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			4,535,000	4,535,000
Total Act 511, Current Taxes				4,584,000
Act 511 Tax Limit -->		1,247,345,865 X	12	14,968,150
		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
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Schuylkill	37.2540	38.2540	2.69%	Yes	3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6152	Current Act 511 Occupation Taxes	230.0000	230.0000	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,936,176
1200 Special Programs - Elementary / Secondary	6,305,258
1300 Vocational Education	1,845,084
1400 Other Instructional Programs - Elementary / Secondary	11,932
Total Instruction	\$24,098,450
2000 Support Services	
2100 Support Services - Students	1,599,269
2200 Support Services - Instructional Staff	694,791
2300 Support Services - Administration	2,684,445
2400 Support Services - Pupil Health	791,580
2500 Support Services - Business	527,122
2600 Operation and Maintenance of Plant Services	3,736,393
2700 Student Transportation Services	2,412,549
2800 Support Services - Central	1,311,065
Total Support Services	\$13,757,214
3000 Operation of Non-Instructional Services	
3200 Student Activities	831,982
3300 Community Services	303,652
Total Operation of Non-Instructional Services	\$1,135,634
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,036,380
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$4,086,380
Total Estimated Expenditures and Other Financing Uses	\$43,077,678

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,649,119
200 Personnel Services - Employee Benefits	6,161,672
300 Purchased Professional and Technical Services	318,000
400 Purchased Property Services	6,100
500 Other Purchased Services	411,800
600 Supplies	377,485
700 Property	7,250
800 Other Objects	4,750
Total Regular Programs - Elementary / Secondary	\$15,936,176
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,831,734
200 Personnel Services - Employee Benefits	2,060,234
300 Purchased Professional and Technical Services	643,300
500 Other Purchased Services	742,640
600 Supplies	26,500
800 Other Objects	850
Total Special Programs - Elementary / Secondary	\$6,305,258
1300 Vocational Education	
100 Personnel Services - Salaries	472,364
200 Personnel Services - Employee Benefits	369,119
400 Purchased Property Services	5,400
500 Other Purchased Services	964,241
600 Supplies	27,460
700 Property	6,500
Total Vocational Education	\$1,845,084
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,300
200 Personnel Services - Employee Benefits	2,657
400 Purchased Property Services	1,500
500 Other Purchased Services	750
600 Supplies	725
Total Other Instructional Programs - Elementary / Secondary	\$11,932
Total Instruction	\$24,098,450
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	949,279
200 Personnel Services - Employee Benefits	619,665
300 Purchased Professional and Technical Services	9,125
500 Other Purchased Services	3,200
600 Supplies	16,850
800 Other Objects	1,150
Total Support Services - Students	\$1,599,269

<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	315,995
200 Personnel Services - Employee Benefits	323,755
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	2,000
500 Other Purchased Services	950
600 Supplies	47,441
700 Property	1,000
800 Other Objects	150
Total Support Services - Instructional Staff	\$694,791
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,472,544
200 Personnel Services - Employee Benefits	1,041,971
300 Purchased Professional and Technical Services	50,250
400 Purchased Property Services	1,500
500 Other Purchased Services	36,855
600 Supplies	48,525
700 Property	1,000
800 Other Objects	31,800
Total Support Services - Administration	\$2,684,445
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	383,852
200 Personnel Services - Employee Benefits	314,723
300 Purchased Professional and Technical Services	79,180
400 Purchased Property Services	260
500 Other Purchased Services	250
600 Supplies	12,250
700 Property	400
800 Other Objects	665
Total Support Services - Pupil Health	\$791,580
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	261,434
200 Personnel Services - Employee Benefits	190,688
300 Purchased Professional and Technical Services	25,500
400 Purchased Property Services	16,500
500 Other Purchased Services	1,500
600 Supplies	30,000
800 Other Objects	1,500
Total Support Services - Business	\$527,122
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,121,735
200 Personnel Services - Employee Benefits	1,020,458
300 Purchased Professional and Technical Services	34,900
400 Purchased Property Services	916,600
500 Other Purchased Services	138,400

<u>Description</u>	<u>Amount</u>
600 Supplies	365,100
700 Property	136,500
800 Other Objects	2,700
Total Operation and Maintenance of Plant Services	\$3,736,393
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	36,439
200 Personnel Services - Employee Benefits	39,610
500 Other Purchased Services	2,336,500
Total Student Transportation Services	\$2,412,549
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	253,234
200 Personnel Services - Employee Benefits	179,733
300 Purchased Professional and Technical Services	200,000
400 Purchased Property Services	342,300
500 Other Purchased Services	86,598
600 Supplies	197,200
700 Property	52,000
Total Support Services - Central	\$1,311,065
Total Support Services	\$13,757,214
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	381,000
200 Personnel Services - Employee Benefits	187,632
300 Purchased Professional and Technical Services	42,000
400 Purchased Property Services	50,000
500 Other Purchased Services	77,500
600 Supplies	65,500
700 Property	23,000
800 Other Objects	5,350
Total Student Activities	\$831,982
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	50,152
300 Purchased Professional and Technical Services	250,000
600 Supplies	2,500
Total Community Services	\$303,652
Total Operation of Non-Instructional Services	\$1,135,634
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,103,380
900 Other Uses of Funds	2,933,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,036,380
5900 <u>Budgetary Reserve</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$4,086,380
TOTAL EXPENDITURES	\$43,077,678

Cash and Short-Term

<u>Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	5,500,000	5,000,000
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	1,630,000	1,645,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,300,000	1,350,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,430,000	\$7,995,000

<u>Long-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 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

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$8,430,000

\$7,995,000

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	33,998,000	32,575,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,000,000	1,100,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$34,998,000	\$33,675,000
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**06/30/2018 Estimate****06/30/2019 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

06/30/2018 Estimate

06/30/2019 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**06/30/2018 Estimate****06/30/2019 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

06/30/2018 Estimate

06/30/2019 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

\$34,998,000

\$33,675,000

Short-Term Payables

06/30/2018 Estimate

06/30/2019 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

\$34,998,000

\$33,675,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,012,083
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,456,593
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,468,676
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,518,676