

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2018



President of the Board - Original Signature Required

19 June 18

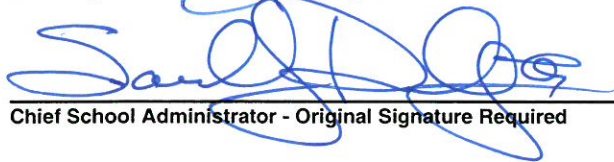
Date



Secretary of the Board - Original Signature Required

06-19-2018

Date



Chief School Administrator - Original Signature Required

6/19/18

Date

Sidney M Clark

Contact Person

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2018-2019 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shanksville-Stonycreek SD	COUNTY : Somerset	AUN : 108567404
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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 2018-2019 (compared to 2017-2018)?

Yes
No

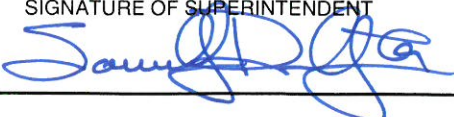
If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$7674551
Ending Unassigned Fund Balance	\$139663
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.8%

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 6/20/18
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**



24 PS 6-687(a)(1)

(03/2006)

School District Name : Shanksville-Stonycreek SD	County : Somerset	AUN Number : 108567404
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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 
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**DUE DATE: IMMEDIATELY FOLLOWING
 ADOPTION OF PROPOSED
 FINAL GENERAL FUND BUDGET**

REVISED SUBMISSION

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Established Budgetary Reserve in case of unforeseen expenditures.
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.	Unassigned Fund Balance for emergency purposes.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	400,000 OPEB; 400,000 DEBT SERVICE; 400,000 PSERS Employer Share

<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	2,080,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	144,768
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,224,768</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,890,287
7000 Revenue from State Sources	2,632,291
8000 Revenue from Federal Sources	266,868
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$6,789,446</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$9,014,214</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	3,217,787
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	4,500
6120 Current Per Capita Taxes, Section 679	7,000
6140 Current Act 511 Taxes - Flat Rate Assessments	7,000
6150 Current Act 511 Taxes - Proportional Assessments	340,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	160,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	7,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	79,500
6920 Contributions and Donations from Private Sources	7,500

REVENUE FROM LOCAL SOURCES \$3,890,287

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	1,474,000
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	230,000
7311 Pupil Transportation Subsidy	90,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	100,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	7,000
7340 State Property Tax Reduction Allocation	172,446
7505 Ready to Learn Block Grant	35,845
7810 State Share of Social Security and Medicare Taxes	95,000
7820 State Share of Retirement Contributions	427,000

REVENUE FROM STATE SOURCES \$2,632,291

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	168,909
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	27,572
8517 NCLB, Title IV - 21st Century Schools	10,000
8519 NCLB, Title VI - Flexibility and Accountability	25,718
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,669
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000

REVENUE FROM FEDERAL SOURCES \$266,868

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 6,789,446

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$3,217,787

Amount of Tax Relief for Homestead Exclusions \$172,446

Total Approx. Tax Revenue: \$3,390,233

Approx. Tax Levy for Tax Rate Calculation: \$3,670,041

Somerset

Total

2017-18 Data

a. Assessed Value	\$98,445,655	\$98,445,655
b. Real Estate Mills	37.0400	

I. 2018-19 Data

c. 2016 STEB Market Value	\$352,393,576	\$352,393,576
d. Assessed Value	\$99,083,170	\$99,083,170
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy	\$3,646,427	\$3,646,427
(a * b)		

2018-19 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$3,646,427	\$3,646,427
(f Total * g)		
i. Base Mills Subject to Index	37.0400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$3,670,041	\$3,670,041
(Approx. Tax Levy * g)		

I. 2018-19 Real Estate Tax Rate 37.0400

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$3,670,041	\$3,670,041
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$3,497,595	\$3,497,595
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills	\$3,217,787	\$3,217,787
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$3,217,787

Amount of Tax Relief for Homestead Exclusions

\$172,446

Total Approx. Tax Revenue:

\$3,390,233

Approx. Tax Levy for Tax Rate Calculation:

\$3,670,041

Somerset

Total

Index Maximums

p. Maximum Mills Based On Index

37.9289

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$3,758,116

\$3,758,116

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

\$5,149.00

V. Number of Homestead/Farmstead Properties

913

913

Median Assessed Value of Homestead Properties

\$32,800

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,217,787
Amount of Tax Relief for Homestead Exclusions	<u>\$172,446</u>
Total Approx. Tax Revenue:	\$3,390,233
Approx. Tax Levy for Tax Rate Calculation:	\$3,670,041
	Somerset

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$172,446	Lowering RE Tax Rate	\$0	\$172,446
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$172,446

REVISED SUBMISSION

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>
Somerset	99,083,170	37.0400	3,670,041			92.00000%	
Totals:	99,083,170		3,670,041	- 172,446	= 3,497,595	X 92.00000%	= 3,217,787

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		7,000
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	7,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 7,000 7,000

	<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	0.500%	0.000%	50,000,000	250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	90,000,000	90,000
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 140,000,000 340,000

Total Act 511, Current Taxes 347,000

Act 511 Tax Limit -->	352,393,576 X	12	4,228,723
	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> Somerset	37.0400	37.0400	0.00%	Yes	2.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	2,797,588
1200 Special Programs - Elementary / Secondary	640,725
1300 Vocational Education	300,000
1400 Other Instructional Programs - Elementary / Secondary	7,450
1700 Higher Education Programs for Secondary Students	6,000
1800 Pre-Kindergarten	113,888
Total Instruction	\$3,865,651
2000 Support Services	
2100 Support Services - Students	168,925
2200 Support Services - Instructional Staff	281,900
2300 Support Services - Administration	554,250
2400 Support Services - Pupil Health	111,750
2500 Support Services - Business	216,050
2600 Operation and Maintenance of Plant Services	612,250
2700 Student Transportation Services	331,200
2900 Other Support Services	5,000
Total Support Services	\$2,281,325
3000 Operation of Non-Instructional Services	
3200 Student Activities	170,200
3300 Community Services	3,000
Total Operation of Non-Instructional Services	\$173,200
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	40,000
Total Facilities Acquisition, Construction and Improvement Services	\$40,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	64,375
5200 Interfund Transfers - Out	900,000
5900 Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	\$1,314,375
Total Estimated Expenditures and Other Financing Uses	\$7,674,551

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,520,800
200 Personnel Services - Employee Benefits	1,197,888
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	1,000
500 Other Purchased Services	10,900
600 Supplies	48,000
700 Property	1,000
800 Other Objects	8,000
Total Regular Programs - Elementary / Secondary	\$2,797,588
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	253,700
200 Personnel Services - Employee Benefits	211,225
300 Purchased Professional and Technical Services	115,000
500 Other Purchased Services	50,000
600 Supplies	3,300
800 Other Objects	7,500
Total Special Programs - Elementary / Secondary	\$640,725
1300 Vocational Education	
500 Other Purchased Services	300,000
Total Vocational Education	\$300,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,800
400 Purchased Property Services	500
600 Supplies	1,000
800 Other Objects	150
Total Other Instructional Programs - Elementary / Secondary	\$7,450
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	6,000
Total Higher Education Programs for Secondary Students	\$6,000
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	57,000
200 Personnel Services - Employee Benefits	55,788
500 Other Purchased Services	100
600 Supplies	1,000
Total Pre-Kindergarten	\$113,888
Total Instruction	\$3,865,651
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	72,300
200 Personnel Services - Employee Benefits	55,125

2018-2019 Final General Fund Budget

LEA : 108567404 Shanksville-Stonycreek SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	1,000
600 Supplies	2,000
700 Property	500
800 Other Objects	3,000
Total Support Services - Students	\$168,925
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	107,600
200 Personnel Services - Employee Benefits	90,300
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	1,000
500 Other Purchased Services	20,000
600 Supplies	15,000
700 Property	20,000
800 Other Objects	10,000
Total Support Services - Instructional Staff	\$281,900
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	296,900
200 Personnel Services - Employee Benefits	195,350
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	1,000
500 Other Purchased Services	16,000
600 Supplies	4,000
700 Property	1,000
800 Other Objects	12,000
Total Support Services - Administration	\$554,250
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	58,500
200 Personnel Services - Employee Benefits	46,950
300 Purchased Professional and Technical Services	400
400 Purchased Property Services	100
500 Other Purchased Services	100
600 Supplies	1,700
800 Other Objects	4,000
Total Support Services - Pupil Health	\$111,750
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	101,000
200 Personnel Services - Employee Benefits	87,650
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	1,400
500 Other Purchased Services	6,000
600 Supplies	1,000
700 Property	1,000
800 Other Objects	3,000
Total Support Services - Business	\$216,050

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	172,000
200 Personnel Services - Employee Benefits	168,250
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	115,000
500 Other Purchased Services	30,000
600 Supplies	110,000
700 Property	2,500
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	\$612,250
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,000
500 Other Purchased Services	325,000
600 Supplies	2,000
800 Other Objects	200
Total Student Transportation Services	\$331,200
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,000
Total Other Support Services	\$5,000
Total Support Services	\$2,281,325
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	61,200
200 Personnel Services - Employee Benefits	27,300
300 Purchased Professional and Technical Services	22,700
400 Purchased Property Services	1,000
500 Other Purchased Services	24,000
600 Supplies	28,000
800 Other Objects	6,000
Total Student Activities	\$170,200
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	1,000
600 Supplies	1,000
800 Other Objects	1,000
Total Community Services	\$3,000
Total Operation of Non-Instructional Services	\$173,200
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	40,000
Total Facilities Acquisition, Construction and Improvement Services	\$40,000
Total Facilities Acquisition, Construction and Improvement Services	\$40,000
5000 <u>Other Expenditures and Financing Uses</u>	

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<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	19,375
900 Other Uses of Funds	45,000
Total Debt Service / Other Expenditures and Financing Uses	\$64,375
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	900,000
Total Interfund Transfers - Out	\$900,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	350,000
Total Budgetary Reserve	\$350,000
Total Other Expenditures and Financing Uses	\$1,314,375
TOTAL EXPENDITURES	\$7,674,551

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	3,606,281	2,636,165
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	309,009	319,009
Other Capital Projects Fund		
Debt Service Fund	183	183
Food Service / Cafeteria Operations Fund	20,647	15,647
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,392	48,575
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,986,512	\$3,019,579

Long-Term Investments

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		

REVISED SUBMISSION

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$3,986,512	\$3,019,579
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	1,460,000	760,000
0520 Extended-Term Financing Agreements Payable	10,697	2,243
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	160,213	163,121
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	195,105	201,007
0599 Other Noncurrent Liabilities	273,772	233,455

Total General Fund	\$2,099,787	\$1,359,826
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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

06/30/2018 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

2018-2019 Final General Fund Budget

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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

REVISED SUBMISSION

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	\$2,099,787	\$1,359,826

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

\$2,099,787

\$1,359,826

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,200,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	139,663
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,339,663
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,689,663