

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

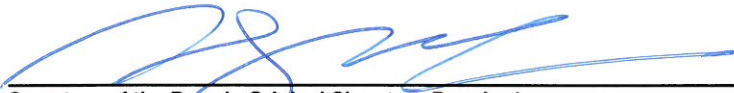
Date of Adoption of the General Fund Budget: 06/19/2018



President of the Board - Original Signature Required

Date

19 June 18



Secretary of the Board - Original Signature Required

Date

06-19-2018



Chief School Administrator - Original Signature Required

Date

6/19/18

Sidney M Clark

Contact Person

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Telephone

Extension

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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.

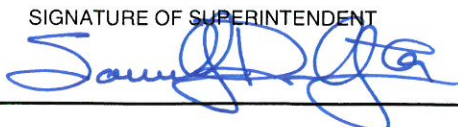
Yes

☒

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**

<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

REVISED SUBMISSION

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		
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>

LEA : 108567404 Shanksville-Stonycreek SD

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REVISED SUBMISSION

	<u>Amount</u>
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	<u>\$172,446</u>	
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
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,497,595
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$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	<u>\$172,446</u>	
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 (i * (1 + Index))	37.9289	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,758,116	\$3,758,116
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	\$5,149.00	
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

CODE							
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</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>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	7,000	7,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
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						7,000	7,000
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%	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%				

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REVISED SUBMISSION

<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

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REVISED SUBMISSION

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
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 <u>Special Programs - Elementary / Secondary</u>	
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 <u>Vocational Education</u>	
500 Other Purchased Services	300,000
Total Vocational Education	\$300,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
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 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	6,000
Total Higher Education Programs for Secondary Students	\$6,000
1800 <u>Pre-Kindergarten</u>	
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 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	72,300
200 Personnel Services - Employee Benefits	55,125

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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

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REVISED SUBMISSION

Description	Amount
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

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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		

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REVISED SUBMISSION

<u>Long-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$3,986,512	\$3,019,579

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

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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>06/30/2018 Estimate</u>	<u>06/30/2019 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		
Total Long-Term Indebtedness	\$2,099,787	\$1,359,826

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<u>Short-Term Payables</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		
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