

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

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Belinda M Wallen

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Contact Person

Telephone

Extension

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Email Address

**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 : Upper Adams SD	County : Adams	AUN Number : 112018523
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$816,012.00 C x 2%: \$16,320.24	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	
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.	

<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	988,074
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,481,314
0850 Unassigned Fund Balance	1,153,552
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,634,866</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,886,540
7000 Revenue from State Sources	12,244,850
8000 Revenue from Federal Sources	301,982
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$28,433,372</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$31,068,238</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,661,586
6112 Interim Real Estate Taxes	55,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	8,100
6120 Current Per Capita Taxes, Section 679	33,725
6140 Current Act 511 Taxes - Flat Rate Assessments	94,225
6150 Current Act 511 Taxes - Proportional Assessments	2,788,038
6400 Delinquencies on Taxes Levied / Assessed by the LEA	381,000
6500 Earnings on Investments	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	271,437
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	66,429
6940 Tuition from Patrons	450,000
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$15,886,540
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,589,338
7160 Tuition for Orphans Subsidy	10,000
7220 Vocational Education	70,000
7271 Special Education funds for School-Aged Pupils	1,030,961
7311 Pupil Transportation Subsidy	934,681
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	165,387
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,115
7340 State Property Tax Reduction Allocation	816,012
7505 Ready to Learn Block Grant	268,707
7810 State Share of Social Security and Medicare Taxes	465,084
7820 State Share of Retirement Contributions	1,861,565
REVENUE FROM STATE SOURCES	\$12,244,850
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	200,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,050
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	43,932
REVENUE FROM FEDERAL SOURCES	\$301,982
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,433,372

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$11,661,586
 Amount of Tax Relief for Homestead Exclusions: ~~\$816,012~~
 Total Approx. Tax Revenue: \$12,477,598
 Approx. Tax Levy for Tax Rate Calculation: \$13,123,754

Adams

Total

2017-18 Data		
a. Assessed Value	\$873,721,300	\$873,721,300
b. Real Estate Mills	14.4659	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$632,903,179	\$632,903,179
d. Assessed Value	\$878,242,600	\$878,242,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy (a * b)	\$12,639,165	\$12,639,165
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$12,639,165	\$12,639,165
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	14.4659	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.75000%	94.75000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$13,123,754	\$13,123,754
I. 2018-19 Real Estate Tax Rate (k / d * 1000)	14.9432	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$13,123,755	\$13,123,755
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$12,307,743
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$11,661,586

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,661,586	
Amount of Tax Relief for Homestead Exclusions	<u>\$816,012</u>	
Total Approx. Tax Revenue:	\$12,477,598	
Approx. Tax Levy for Tax Rate Calculation:	\$13,123,754	

Adams

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	14.9432	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$13,123,755	\$13,123,755
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties	2977	2977
Median Assessed Value of Homestead Properties		\$184,300

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$11,661,586

Amount of Tax Relief for Homestead Exclusions \$816,012

Total Approx. Tax Revenue: \$12,477,598

Approx. Tax Levy for Tax Rate Calculation: \$13,123,754

Adams

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$816,012	Lowering RE Tax Rate	\$0	\$816,012
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$816,012

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>Percent Collected</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>				
Adams	878,242,600	14.9432	13,123,755			94.75000%	
Totals:	878,242,600		13,123,755	-	816,012 =	12,307,743 X	94.75000% = 11,661,586

		<u>Rate</u>		<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00		33,725
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	33,725
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$10.00	\$0.00	60,500
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			94,225
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151	Current Act 511 Earned Income Taxes	1.100%	0.000%	2,633,038
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	155,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			2,788,038
	Total Act 511, Current Taxes			2,882,263
	Act 511 Tax Limit -->		632,903,179 X	12
			Market Value	Mills
				7,594,838
				(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> Adams	14.4659	14.9432	3.30%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.3%				
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,230,848
1200 Special Programs - Elementary / Secondary	3,952,509
1300 Vocational Education	741,936
1400 Other Instructional Programs - Elementary / Secondary	203,273
Total Instruction	\$16,128,566
2000 Support Services	
2100 Support Services - Students	567,576
2200 Support Services - Instructional Staff	2,359,405
2300 Support Services - Administration	2,250,585
2400 Support Services - Pupil Health	297,213
2500 Support Services - Business	386,281
2600 Operation and Maintenance of Plant Services	1,769,937
2700 Student Transportation Services	1,544,120
2800 Support Services - Central	128,312
2900 Other Support Services	12,750
Total Support Services	\$9,316,179
3000 Operation of Non-Instructional Services	
3200 Student Activities	659,069
3300 Community Services	8,000
Total Operation of Non-Instructional Services	\$667,069
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,377,678
5900 Budgetary Reserve	325,000
Total Other Expenditures and Financing Uses	\$2,702,678
Total Estimated Expenditures and Other Financing Uses	\$28,814,492

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,810,247
200 Personnel Services - Employee Benefits	3,644,305
300 Purchased Professional and Technical Services	279,644
400 Purchased Property Services	99,169
500 Other Purchased Services	1,246,365
600 Supplies	146,543
800 Other Objects	4,575
Total Regular Programs - Elementary / Secondary	\$11,230,848
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,571,065
200 Personnel Services - Employee Benefits	833,976
300 Purchased Professional and Technical Services	1,334,006
500 Other Purchased Services	207,001
600 Supplies	6,461
Total Special Programs - Elementary / Secondary	\$3,952,509
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	358,304
200 Personnel Services - Employee Benefits	212,412
400 Purchased Property Services	822
500 Other Purchased Services	156,107
600 Supplies	13,791
800 Other Objects	500
Total Vocational Education	\$741,936
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	131,000
200 Personnel Services - Employee Benefits	71,593
300 Purchased Professional and Technical Services	600
500 Other Purchased Services	80
Total Other Instructional Programs - Elementary / Secondary	\$203,273
Total Instruction	\$16,128,566
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	353,372
200 Personnel Services - Employee Benefits	185,673
300 Purchased Professional and Technical Services	25,930
400 Purchased Property Services	375
500 Other Purchased Services	100
600 Supplies	1,217
800 Other Objects	909
Total Support Services - Students	\$567,576
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	632,015

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	590,667
300 Purchased Professional and Technical Services	272,604
400 Purchased Property Services	4,977
500 Other Purchased Services	6,625
600 Supplies	285,811
700 Property	566,646
800 Other Objects	60
Total Support Services - Instructional Staff	\$2,359,405
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,296,204
200 Personnel Services - Employee Benefits	754,478
300 Purchased Professional and Technical Services	74,450
400 Purchased Property Services	2,400
500 Other Purchased Services	50,025
600 Supplies	45,178
800 Other Objects	27,850
Total Support Services - Administration	\$2,250,585
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	155,782
200 Personnel Services - Employee Benefits	130,329
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	750
500 Other Purchased Services	550
600 Supplies	5,802
Total Support Services - Pupil Health	\$297,213
2500 Support Services - Business	
100 Personnel Services - Salaries	184,782
200 Personnel Services - Employee Benefits	124,249
300 Purchased Professional and Technical Services	47,000
400 Purchased Property Services	6,250
500 Other Purchased Services	1,500
600 Supplies	15,000
800 Other Objects	7,500
Total Support Services - Business	\$386,281
2600 Operation and Maintenance of Plant Services	
300 Purchased Professional and Technical Services	946,337
400 Purchased Property Services	407,850
500 Other Purchased Services	123,500
600 Supplies	290,750
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$1,769,937
2700 Student Transportation Services	
100 Personnel Services - Salaries	39,469
200 Personnel Services - Employee Benefits	16,692
300 Purchased Professional and Technical Services	31,500

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	5,000
500 Other Purchased Services	1,438,309
600 Supplies	12,850
800 Other Objects	300
Total Student Transportation Services	\$1,544,120
2800 Support Services - Central	
100 Personnel Services - Salaries	71,697
200 Personnel Services - Employee Benefits	55,215
500 Other Purchased Services	200
600 Supplies	250
800 Other Objects	950
Total Support Services - Central	\$128,312
2900 Other Support Services	
500 Other Purchased Services	12,750
Total Other Support Services	\$12,750
Total Support Services	\$9,316,179
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	243,277
200 Personnel Services - Employee Benefits	49,297
300 Purchased Professional and Technical Services	247,860
400 Purchased Property Services	18,078
500 Other Purchased Services	49,110
600 Supplies	45,079
800 Other Objects	6,368
Total Student Activities	\$659,069
3300 Community Services	
500 Other Purchased Services	3,000
800 Other Objects	5,000
Total Community Services	\$8,000
Total Operation of Non-Instructional Services	\$667,069
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	395,632
900 Other Uses of Funds	1,982,046
Total Debt Service / Other Expenditures and Financing Uses	\$2,377,678
5900 Budgetary Reserve	
800 Other Objects	325,000
Total Budgetary Reserve	\$325,000
Total Other Expenditures and Financing Uses	\$2,702,678
TOTAL EXPENDITURES	\$28,814,492

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	1,500,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	20,000	20,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	200,000	200,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	18,000
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	\$1,740,000	\$1,238,000

Long-Term Investments

	<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

\$1,740,000

\$1,238,000

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	16,374,513	36,374,513
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$16,374,513	\$36,374,513
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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

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

\$16,374,513

\$36,374,513

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	\$16,374,513	\$36,374,513
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Account Description	Amounts
0810 Nonspendable Fund Balance	988,074
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,253,746
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,253,746
5900 Budgetary Reserve	325,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,566,820