

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2018



President of the Board - Original Signature Required_____
Date 6/12/18

Secretary of the Board - Original Signature Required_____
Date 6/12/18

Chief School Administrator - Original Signature Required_____
Date 6/12/18Justin Peart

Contact Person(717)528-4113 Extn :

Telephone Extensionjpeart@bermudian.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bermudian Springs SD	COUNTY : Adams	AUN : 112011103
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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	\$30342849
Ending Unassigned Fund Balance	\$2427427
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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 6.5.18
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DUE DATE: AUGUST 15, 2018

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

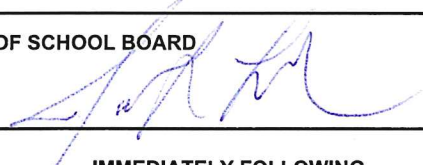
24 PS 6-687(a)(1)

(03/2006)

School District Name : Bermudian Springs SD	County : Adams	AUN Number : 112011103
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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 5/8/18
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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.	These are funds set aside for unanticipated expenditures that may arise throughout the year.
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.	These are funds set aside that accumulated from prior year budgets for use as the Board deems acceptable.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These are fund committed to the agricultural department from a District resident as well as iPad insurance money.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	These are funds set aside by the Board to fund future increases in employer retirement and healthcare costs.

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	93,524
0840 Assigned Fund Balance	3,770,478
0850 Unassigned Fund Balance	2,431,074
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,295,076</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,388,913
7000 Revenue from State Sources	12,238,964
8000 Revenue from Federal Sources	339,848
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$28,967,725</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$35,262,801</u>

LEA : 112011103 Bermudian Springs SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,522,684
6112 Interim Real Estate Taxes	32,500
6113 Public Utility Realty Taxes	15,500
6114 Payments in Lieu of Current Taxes - State / Local	1,386
6120 Current Per Capita Taxes, Section 679	37,000
6140 Current Act 511 Taxes - Flat Rate Assessments	37,000
6150 Current Act 511 Taxes - Proportional Assessments	3,812,307
6400 Delinquencies on Taxes Levied / Assessed by the LEA	390,976
6500 Earnings on Investments	90,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	285,645
6910 Rentals	1,500
6940 Tuition from Patrons	155,415
6990 Refunds and Other Miscellaneous Revenue	7,000
REVENUE FROM LOCAL SOURCES	\$16,388,913
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,191,508
7160 Tuition for Orphans Subsidy	25,000
7220 Vocational Education	50,000
7250 Migratory Children	2,000
7271 Special Education funds for School-Aged Pupils	1,136,691
7311 Pupil Transportation Subsidy	1,072,152
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	347,001
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	607,623
7505 Ready to Learn Block Grant	330,674
7810 State Share of Social Security and Medicare Taxes	456,648
7820 State Share of Retirement Contributions	1,981,667
REVENUE FROM STATE SOURCES	\$12,238,964
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	247,528
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,125
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	17,547

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	19,648
REVENUE FROM FEDERAL SOURCES	\$339,848
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,967,725

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,522,684	
Amount of Tax Relief for Homestead Exclusions	<u>\$607,623</u>	
Total Approx. Tax Revenue:	\$12,130,307	
Approx. Tax Levy for Tax Rate Calculation:	\$12,648,045	
	Adams	Total

2017-18 Data		
a. Assessed Value	\$1,081,793,600	\$1,081,793,600
b. Real Estate Mills	11.2980	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$766,127,412	\$766,127,412
d. Assessed Value	\$1,083,734,200	\$1,083,734,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$12,222,104	\$12,222,104
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$12,222,104	\$12,222,104
(f Total * g)		
i. Base Mills Subject to Index	11.2980	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.70000%	95.70000%
k. Tax Levy Needed	\$12,648,045	\$12,648,045
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	11.6708	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,648,045	\$12,648,045
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,040,422
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,522,684
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,522,684	
Amount of Tax Relief for Homestead Exclusions	<u>\$607,623</u>	
Total Approx. Tax Revenue:	\$12,130,307	
Approx. Tax Levy for Tax Rate Calculation:	\$12,648,045	
	Adams	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.6708	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,648,045	\$12,648,045
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	\$14,202.00	
Number of Homestead/Farmstead Properties	3666	3666
Median Assessed Value of Homestead Properties		\$197,400

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,522,684
Amount of Tax Relief for Homestead Exclusions	<u>\$607,623</u>
Total Approx. Tax Revenue:	\$12,130,307
Approx. Tax Levy for Tax Rate Calculation:	\$12,648,045
	Adams
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$607,623	Lowering RE Tax Rate	\$0	\$607,623
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$607,623

2018-2019 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 112011103 Bermudian Springs SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/13/2018 1:10:17 PM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Adams	1,083,734,200	11.6708	12,648,045			95.70000%	
Totals:	1,083,734,200		12,648,045	- 607,623 =	12,040,422 X	95.70000%	= 11,522,684
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	37,000		
6140	Current Act 511 Taxes – Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	42,500	37,000
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						42,500	37,000
6150	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			1.200%	0.000%	4,000,155	3,561,557
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	275,000	250,650
6154	Current Act 511 Amusement Taxes			5.000%	0.000%	220	100
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						4,275,375	3,812,307
Total Act 511, Current Taxes							3,849,307
Act 511 Tax Limit -->				766,127,412 X	12	9,193,529	
				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>									
	Adams	11.2980	11.6708	3.30%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,120,889
1200 Special Programs - Elementary / Secondary	2,992,996
1300 Vocational Education	956,457
1400 Other Instructional Programs - Elementary / Secondary	285,600
1600 Adult Education Programs	2,453
Total Instruction	\$17,358,395
2000 Support Services	
2100 Support Services - Students	640,330
2200 Support Services - Instructional Staff	1,205,850
2300 Support Services - Administration	2,230,653
2400 Support Services - Pupil Health	308,836
2500 Support Services - Business	403,990
2600 Operation and Maintenance of Plant Services	1,938,024
2700 Student Transportation Services	1,876,762
2900 Other Support Services	13,794
Total Support Services	\$8,618,239
3000 Operation of Non-Instructional Services	
3200 Student Activities	963,743
3300 Community Services	2,000
Total Operation of Non-Instructional Services	\$965,743
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,314,522
5200 Interfund Transfers - Out	5,950
5900 Budgetary Reserve	80,000
Total Other Expenditures and Financing Uses	\$3,400,472
Total Estimated Expenditures and Other Financing Uses	\$30,342,849

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,932,154
200 Personnel Services - Employee Benefits	4,797,417
300 Purchased Professional and Technical Services	453,920
400 Purchased Property Services	20,751
500 Other Purchased Services	611,610
600 Supplies	237,383
700 Property	53,335
800 Other Objects	14,319
Total Regular Programs - Elementary / Secondary	\$13,120,889
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,062,999
200 Personnel Services - Employee Benefits	746,408
300 Purchased Professional and Technical Services	657,764
500 Other Purchased Services	502,708
600 Supplies	13,817
700 Property	5,000
800 Other Objects	4,300
Total Special Programs - Elementary / Secondary	\$2,992,996
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	477,755
200 Personnel Services - Employee Benefits	330,823
400 Purchased Property Services	1,550
500 Other Purchased Services	86,915
600 Supplies	46,117
700 Property	10,122
800 Other Objects	3,175
Total Vocational Education	\$956,457
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	139,525
200 Personnel Services - Employee Benefits	104,665
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	100
600 Supplies	1,310
Total Other Instructional Programs - Elementary / Secondary	\$285,600
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	153
500 Other Purchased Services	200
600 Supplies	100
Total Adult Education Programs	\$2,453
Total Instruction	\$17,358,395
2000 Support Services	

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<u>Description</u>	<u>Amount</u>
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	385,979
200 Personnel Services - Employee Benefits	234,012
300 Purchased Professional and Technical Services	270
500 Other Purchased Services	760
600 Supplies	18,690
700 Property	50
800 Other Objects	569
Total Support Services - Students	\$640,330
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	301,297
200 Personnel Services - Employee Benefits	224,986
300 Purchased Professional and Technical Services	328,325
500 Other Purchased Services	17,955
600 Supplies	162,527
700 Property	167,475
800 Other Objects	3,285
Total Support Services - Instructional Staff	\$1,205,850
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,069,214
200 Personnel Services - Employee Benefits	717,054
300 Purchased Professional and Technical Services	167,000
400 Purchased Property Services	44,200
500 Other Purchased Services	107,265
600 Supplies	56,974
700 Property	38,500
800 Other Objects	30,446
Total Support Services - Administration	\$2,230,653
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	171,609
200 Personnel Services - Employee Benefits	127,287
500 Other Purchased Services	540
600 Supplies	7,053
800 Other Objects	2,347
Total Support Services - Pupil Health	\$308,836
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	200,420
200 Personnel Services - Employee Benefits	154,000
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	2,820
500 Other Purchased Services	1,250
600 Supplies	4,000
700 Property	750
800 Other Objects	750
Total Support Services - Business	\$403,990

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	569,779
200 Personnel Services - Employee Benefits	550,715
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	389,000
500 Other Purchased Services	37,530
600 Supplies	350,000
700 Property	30,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,938,024
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	63,043
200 Personnel Services - Employee Benefits	47,708
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	500
500 Other Purchased Services	1,761,511
600 Supplies	500
800 Other Objects	500
Total Student Transportation Services	\$1,876,762
2900 <u>Other Support Services</u>	
500 Other Purchased Services	13,794
Total Other Support Services	\$13,794
Total Support Services	\$8,618,239
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	522,729
200 Personnel Services - Employee Benefits	274,886
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	20,000
500 Other Purchased Services	26,878
600 Supplies	72,000
700 Property	12,250
800 Other Objects	15,000
Total Student Activities	\$963,743
3300 <u>Community Services</u>	
800 Other Objects	2,000
Total Community Services	\$2,000
Total Operation of Non-Instructional Services	\$965,743
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	431,652
900 Other Uses of Funds	2,882,870
Total Debt Service / Other Expenditures and Financing Uses	\$3,314,522

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<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,950
Total Interfund Transfers - Out	\$5,950
5900 <u>Budgetary Reserve</u>	
800 Other Objects	80,000
Total Budgetary Reserve	\$80,000
Total Other Expenditures and Financing Uses	\$3,400,472
TOTAL EXPENDITURES	\$30,342,849

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Cash and Short-Term Investments

	06/30/2018 Estimate	06/30/2019 Projection
General Fund	3,875,000	3,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	115,000	100,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	600,000	450,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	80,000	72,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	30,000	25,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	115,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,825,000	\$4,262,500

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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<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	\$4,825,000	\$4,262,500

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	15,842,000	12,676,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,525,000	1,610,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,495,000	1,581,000
0599 Other Noncurrent Liabilities	87,000	90,000
Total General Fund	\$18,949,000	\$15,957,000
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		

<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		

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<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		

2018-2019 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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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 Permanent Fund			
Total Long-Term Indebtedness	\$18,949,000	\$15,957,000	

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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	\$18,949,000	\$15,957,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	93,524
0840 Assigned Fund Balance	2,399,001
0850 Unassigned Fund Balance	2,427,427
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,919,952
5900 Budgetary Reserve	80,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,999,952