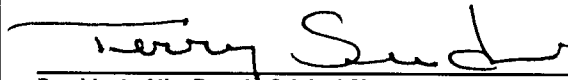


FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/12/18


Date



Secretary of the Board - Original Signature Required

6/12/18

Date



Chief School Administrator - Original Signature Required

6/20/18

Date

George Longridge

Contact Person

(717)367-1521

Extn :10009

Telephone

Extension

george_longridge@etownschoools.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Elizabethtown Area SD	COUNTY : Lancaster	AUN : 113362403
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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%

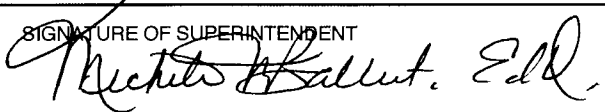
Did you raise property taxes in SY 2018-2019 (compared to 2017-2018)? Yes
No

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

Total Budgeted Expenditures	\$62394486
Ending Unassigned Fund Balance	\$3870237
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.2%

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 6-697(a)(1)

(03/2009)

School District Name : Elizabethtown Area SD	County : Lancaster	AUN Number : 113362403
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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 <i>Larry Sanders</i>	DATE <i>6-5-18</i>
--	---------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1480	Tax Data: County 1 - Current Year Tax Levy cannot increase by more than (100% + Prior Year's Index) from the previous year if a countywide reassessment was indicated. County 1 - Current Year Tax Levy:\$35,702,301.00 County 1 - Prior Year Tax Levy:\$33,976,527.00	The validation error appears to be incorrect because the system is not taking growth into consideration. The Tax Report is correct and the figures are within the Act 1 index.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve for unanticipated expenses.
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 required for prudent future planning
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance is for future retirement obligations

<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	200,000
0820 Restricted Fund Balance	8,000,000
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	700,000
0850 Unassigned Fund Balance	3,168,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,868,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	42,071,022
7000 Revenue from State Sources	19,570,701
8000 Revenue from Federal Sources	755,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$62,396,723</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$67,264,723</u>

LEA : 113362403 Elizabethtown Area SD

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	33,621,667
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	37,810
6114 Payments in Lieu of Current Taxes - State / Local	959,545
6150 Current Act 511 Taxes - Proportional Assessments	4,950,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	755,000
6500 Earnings on Investments	65,000
6700 Revenues from LEA Activities	200,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	677,000
6910 Rentals	35,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	450,000
6990 Refunds and Other Miscellaneous Revenue	65,000

REVENUE FROM LOCAL SOURCES \$42,071,022**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	8,909,497
7160 Tuition for Orphans Subsidy	77,000
7220 Vocational Education	50,000
7271 Special Education funds for School-Aged Pupils	2,100,000
7311 Pupil Transportation Subsidy	1,050,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	487,398
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,600
7340 State Property Tax Reduction Allocation	599,287
7505 Ready to Learn Block Grant	472,996
7810 State Share of Social Security and Medicare Taxes	1,087,693
7820 State Share of Retirement Contributions	4,666,230

REVENUE FROM STATE SOURCES \$19,570,701**REVENUE FROM FEDERAL SOURCES**

8200 Unrestricted Grants-in-Aid from the Federal Government Through the Commonwealth of Pa	85,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	360,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	90,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	30,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	175,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
--	--------

REVENUE FROM FEDERAL SOURCES	\$755,000
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	62,396,723
---	-------------------

Act 1 Index (current): 3.0% | Act 1 Index (prior): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$33,621,667

Amount of Tax Relief for Homestead Exclusions \$599,287

Total Approx. Tax Revenue: \$34,220,954

Approx. Tax Levy for Tax Rate Calculation: \$35,702,301

Lancaster

Total

2017-18 Data		
a. Assessed Value	\$1,629,960,500	\$1,629,960,500
b. Real Estate Mills	20.8450	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,807,166,621	\$1,807,166,621
d. Assessed Value	\$2,149,925,100	\$2,149,925,100
e. Assessed Value of New Constr/ Renov	\$38,458,500	\$38,458,500
2017-18 Calculations		
f. 2017-18 Tax Levy	\$33,976,527	\$33,976,527
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$33,976,527	\$33,976,527
(f Total * g)		
i. Base Mills Subject to Index	16.0914	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.78000%	95.78000%
k. Tax Levy Needed	\$35,702,301	\$35,702,301
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	16.6063	
(k / d * 1000)		
III.		
m. Tax Levy Generated by Mills	\$35,702,301	\$35,702,301
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$35,103,014
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$33,621,667
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0% | Act 1 Index (prior): 3.2%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$33,621,667	
Amount of Tax Relief for Homestead Exclusions	<u>\$599,287</u>	
Total Approx. Tax Revenue:	\$34,220,954	
Approx. Tax Levy for Tax Rate Calculation:	\$35,702,301	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.6063	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$35,702,301	\$35,702,301
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	\$5,015.00	
Number of Homestead/Farmstead Properties	7197	7197
Median Assessed Value of Homestead Properties		\$177,100

Act 1 Index (current): 3.0% | Act 1 Index (prior): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$33,621,667
Amount of Tax Relief for Homestead Exclusions	<u>\$599,287</u>
Total Approx. Tax Revenue:	\$34,220,954
Approx. Tax Levy for Tax Rate Calculation:	\$35,702,301
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$599,287	Lowering RE Tax Rate	\$0	\$599,287
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$599,287

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>
Lancaster	2,149,925,100	16.6063	35,702,301			95.78000%	
Totals:	2,149,925,100		35,702,301	599,287 =	35,103,014 X	95.78000% =	33,621,667

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
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 0 0

	<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%	4,400,000	4,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	550,000	550,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 4,950,000 4,950,000

Total Act 511, Current Taxes 4,950,000

Act 511 Tax Limit -->	1,807,166,621 X	12	21,685,999
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Lancaster	16.0914	16.6063	3.20%	Yes	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,965,829
1200 Special Programs - Elementary / Secondary	7,035,929
1300 Vocational Education	2,559,131
1400 Other Instructional Programs - Elementary / Secondary	192,418
Total Instruction	\$39,753,307
2000 Support Services	
2100 Support Services - Students	2,024,011
2200 Support Services - Instructional Staff	758,481
2300 Support Services - Administration	3,607,670
2400 Support Services - Pupil Health	578,746
2500 Support Services - Business	1,054,049
2600 Operation and Maintenance of Plant Services	4,445,822
2700 Student Transportation Services	2,882,043
2800 Support Services - Central	1,252,593
2900 Other Support Services	26,000
Total Support Services	\$16,629,415
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,099,202
3300 Community Services	99,453
Total Operation of Non-Instructional Services	\$1,198,655
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,000
5200 Interfund Transfers - Out	4,608,109
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$4,813,109
Total Estimated Expenditures and Other Financing Uses	\$62,394,486

2018-2019 Final General Fund Budget

LEA : 113362403 Elizabethtown Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,098,603
200 Personnel Services - Employee Benefits	10,529,449
300 Purchased Professional and Technical Services	611,190
400 Purchased Property Services	38,810
500 Other Purchased Services	1,293,849
600 Supplies	1,382,938
800 Other Objects	10,990
Total Regular Programs - Elementary / Secondary	\$29,965,829
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,657,097
200 Personnel Services - Employee Benefits	1,536,943
300 Purchased Professional and Technical Services	2,066,773
500 Other Purchased Services	686,643
600 Supplies	85,838
800 Other Objects	2,635
Total Special Programs - Elementary / Secondary	\$7,035,929
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	906,908
200 Personnel Services - Employee Benefits	607,396
400 Purchased Property Services	65,700
500 Other Purchased Services	935,000
600 Supplies	44,127
Total Vocational Education	\$2,559,131
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,000
200 Personnel Services - Employee Benefits	2,250
300 Purchased Professional and Technical Services	155,268
500 Other Purchased Services	3,000
600 Supplies	1,500
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$192,418
Total Instruction	\$39,753,307
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,235,444
200 Personnel Services - Employee Benefits	755,171
300 Purchased Professional and Technical Services	5,650
500 Other Purchased Services	3,600
600 Supplies	21,446
800 Other Objects	2,700
Total Support Services - Students	\$2,024,011
2200 <u>Support Services - Instructional Staff</u>	

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	244,886
200 Personnel Services - Employee Benefits	147,714
300 Purchased Professional and Technical Services	270,320
400 Purchased Property Services	300
600 Supplies	95,149
800 Other Objects	112
Total Support Services - Instructional Staff	\$758,481
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,965,036
200 Personnel Services - Employee Benefits	1,244,974
300 Purchased Professional and Technical Services	240,000
500 Other Purchased Services	40,000
600 Supplies	79,070
800 Other Objects	38,590
Total Support Services - Administration	\$3,607,670
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	402,012
200 Personnel Services - Employee Benefits	143,512
300 Purchased Professional and Technical Services	8,200
400 Purchased Property Services	1,400
600 Supplies	23,492
800 Other Objects	130
Total Support Services - Pupil Health	\$578,746
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	459,645
200 Personnel Services - Employee Benefits	329,220
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	155,700
500 Other Purchased Services	20,563
600 Supplies	33,550
800 Other Objects	51,871
Total Support Services - Business	\$1,054,049
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,441,360
200 Personnel Services - Employee Benefits	1,212,355
300 Purchased Professional and Technical Services	91,349
400 Purchased Property Services	499,526
500 Other Purchased Services	306,600
600 Supplies	891,632
700 Property	3,000
Total Operation and Maintenance of Plant Services	\$4,445,822
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	48,983
200 Personnel Services - Employee Benefits	19,186
300 Purchased Professional and Technical Services	2,500

2018-2019 Final General Fund Budget

LEA : 113362403 Elizabethtown Area SD

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,803,724
600 Supplies	7,650
Total Student Transportation Services	\$2,882,043
2800 Support Services - Central	
100 Personnel Services - Salaries	659,304
200 Personnel Services - Employee Benefits	454,741
300 Purchased Professional and Technical Services	63,216
400 Purchased Property Services	1,300
500 Other Purchased Services	14,950
600 Supplies	49,855
800 Other Objects	9,227
Total Support Services - Central	\$1,252,593
2900 Other Support Services	
500 Other Purchased Services	26,000
Total Other Support Services	\$26,000
Total Support Services	\$16,629,415
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	485,541
200 Personnel Services - Employee Benefits	191,659
300 Purchased Professional and Technical Services	118,829
400 Purchased Property Services	3,900
500 Other Purchased Services	79,458
600 Supplies	181,815
800 Other Objects	38,000
Total Student Activities	\$1,099,202
3300 Community Services	
100 Personnel Services - Salaries	38,903
200 Personnel Services - Employee Benefits	3,050
300 Purchased Professional and Technical Services	32,000
800 Other Objects	25,500
Total Community Services	\$99,453
Total Operation of Non-Instructional Services	\$1,198,655
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	5,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	4,608,109
Total Interfund Transfers - Out	\$4,608,109
5900 Budgetary Reserve	
800 Other Objects	200,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$4,813,109
TOTAL EXPENDITURES	\$62,394,486

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	3,000,000	3,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	4,000,000	3,000,000
Other Capital Projects Fund	4,000,000	15,000,000
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 Cash and Short-Term Investments	\$11,000,000	\$21,000,000

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		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$11,000,000** **\$21,000,000**

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	52,000,000	59,000,000
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	\$52,000,000	\$59,000,000
---------------------------	---------------------	---------------------

Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
---	--	--

Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds		
---	--	--

Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
---	--	--

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<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	\$52,000,000	\$59,000,000

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$52,000,000	\$59,000,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	200,000
0820 Restricted Fund Balance	8,000,000
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,870,237
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,870,237
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,270,237