

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2018



President of the Board - Original Signature Required

6/25/18

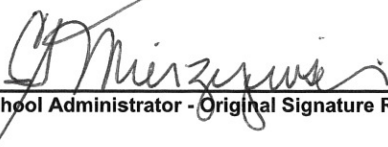
Date



Secretary of the Board - Original Signature Required

6-25-18

Date



Chief School Administrator - Original Signature Required

6/25/18

Date

Changming Wang

Contact Person

(610)916-5448

Extn :

Telephone

Extension

cwang@schuylkillvalley.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Schuylkill Valley SD	COUNTY : Berks	AUN : 114067503
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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.

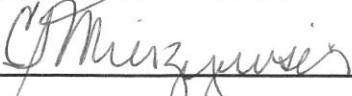
Total Budgeted Expenditures	\$38960878
Ending Unassigned Fund Balance	\$2412368
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.2%

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 6/25/18
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DUE DATE: AUGUST 15, 2018

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

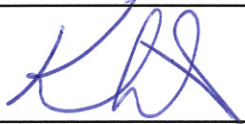
24 PS 6-687(a)(1)

(03/2006)

School District Name : Schuylkill Valley SD	County : Berks	AUN Number : 114067503
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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 5/21/2018
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$279,199.00 Function 2200, Object 200: \$285,278.00	This is correct since PDE requests the tuition reimbursement be used in conjunction with Staff Development expenditure function 2271. \$90,000 tuition reimbursement budget is included in the object 200 benefits amount here.
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$37,106.00 Function 2700, Object 200: \$39,489.00	This is correct since this is the salary for only one employee and the family health benefits, social security, and retirement for the employee are higher than the salary.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Estimated amount for unforeseen expenditures or emergencies that may occur during the fiscal 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.	Estimated balance required to meet the one month's operating expenditures.
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 approved by the school board for future PSER's contribution in the amount of \$206,173 and insurance deductible \$50,000.

<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	11,187
0820 Restricted Fund Balance	22,504
0830 Committed Fund Balance	462,345
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,783,660
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,246,005</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	28,650,941
7000 Revenue from State Sources	9,180,877
8000 Revenue from Federal Sources	551,596
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$38,383,414</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$41,629,419</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	23,799,528
6112 Interim Real Estate Taxes	488,500
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	448
6120 Current Per Capita Taxes, Section 679	39,900
6140 Current Act 511 Taxes - Flat Rate Assessments	39,900
6150 Current Act 511 Taxes - Proportional Assessments	2,380,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	763,400
6500 Earnings on Investments	125,000
6700 Revenues from LEA Activities	138,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	322,765
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	450,000
6990 Refunds and Other Miscellaneous Revenue	33,300

REVENUE FROM LOCAL SOURCES **\$28,650,941****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	2,861,576
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	956,084
7311 Pupil Transportation Subsidy	791,105
7312 Nonpublic and Charter School Pupil Transportation Subsidy	48,895
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	158,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	589,875
7501 PA Accountability Grants	197,972
7810 State Share of Social Security and Medicare Taxes	631,235
7820 State Share of Retirement Contributions	2,836,135

REVENUE FROM STATE SOURCES **\$9,180,877****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	211,631
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,965

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	289,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$551,596
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	38,383,414
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Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,799,528	
Amount of Tax Relief for Homestead Exclusions	<u>\$589,875</u>	
Total Approx. Tax Revenue:	\$24,389,403	
Approx. Tax Levy for Tax Rate Calculation:	\$25,381,050	

	Berks	Total
<hr/>		
2017-18 Data		
a. Assessed Value	\$928,975,825	\$928,975,825
b. Real Estate Mills	27.0700	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,169,638,705	\$1,169,638,705
d. Assessed Value	\$937,608,050	\$937,608,050
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2017-18 Calculations		
f. 2017-18 Tax Levy	\$25,147,376	\$25,147,376
(a * b)		
2018-19 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$25,147,376	\$25,147,376
(f Total * g)		
i. Base Mills Subject to Index	27.0700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$25,381,050	\$25,381,050
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	27.0700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$25,381,050	\$25,381,050
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$24,791,175
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$23,799,528
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,799,528	
Amount of Tax Relief for Homestead Exclusions	<u>\$589,875</u>	
Total Approx. Tax Revenue:	\$24,389,403	
Approx. Tax Levy for Tax Rate Calculation:	\$25,381,050	

	Berks	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.8550	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,117,072	\$26,117,072
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	\$5,718.00	
Number of Homestead/Farmstead Properties	3816	3816
Median Assessed Value of Homestead Properties		\$113,700

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$23,799,528
Amount of Tax Relief for Homestead Exclusions	<u>\$589,875</u>
Total Approx. Tax Revenue:	\$24,389,403
Approx. Tax Levy for Tax Rate Calculation:	\$25,381,050

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$589,875	Lowering RE Tax Rate	\$0	\$589,875
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$589,875

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>
Berks	937,608,050	27.0700	25,381,050			96.00000%	
Totals:	937,608,050		25,381,050	589,875 =	24,791,175 X	96.00000% =	23,799,528

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		39,900
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	39,900
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 39,900 39,900

	<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%	2,040,000	2,040,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	340,000	340,000
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 2,380,000 2,380,000

Total Act 511, Current Taxes 2,419,900

Act 511 Tax Limit -->	1,169,638,705 X	12	14,035,664
	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> Berks	27.0700	27.0700	0.00%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.9%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,370,514
1200 Special Programs - Elementary / Secondary	4,996,474
1300 Vocational Education	489,812
1400 Other Instructional Programs - Elementary / Secondary	556,101
Total Instruction	\$23,412,901
2000 Support Services	
2100 Support Services - Students	1,130,306
2200 Support Services - Instructional Staff	686,352
2300 Support Services - Administration	2,427,721
2400 Support Services - Pupil Health	393,126
2500 Support Services - Business	617,039
2600 Operation and Maintenance of Plant Services	2,434,355
2700 Student Transportation Services	2,085,359
2800 Support Services - Central	699,050
2900 Other Support Services	31,812
Total Support Services	\$10,505,120
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,315,934
3300 Community Services	30,116
Total Operation of Non-Instructional Services	\$1,346,050
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,171,807
5200 Interfund Transfers - Out	325,000
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$3,696,807
Total Estimated Expenditures and Other Financing Uses	\$38,960,878

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,089,392
200 Personnel Services - Employee Benefits	6,071,683
300 Purchased Professional and Technical Services	47,215
400 Purchased Property Services	57,075
500 Other Purchased Services	686,025
600 Supplies	372,229
700 Property	32,585
800 Other Objects	14,310
Total Regular Programs - Elementary / Secondary	\$17,370,514
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,518,009
200 Personnel Services - Employee Benefits	1,626,599
300 Purchased Professional and Technical Services	259,800
400 Purchased Property Services	750
500 Other Purchased Services	569,251
600 Supplies	19,565
700 Property	2,500
Total Special Programs - Elementary / Secondary	\$4,996,474
1300 <u>Vocational Education</u>	
500 Other Purchased Services	489,812
Total Vocational Education	\$489,812
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	3,286
300 Purchased Professional and Technical Services	454,775
500 Other Purchased Services	89,540
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$556,101
Total Instruction	\$23,412,901
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	626,786
200 Personnel Services - Employee Benefits	417,415
300 Purchased Professional and Technical Services	81,180
500 Other Purchased Services	900
600 Supplies	3,450
800 Other Objects	575
Total Support Services - Students	\$1,130,306
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	279,199
200 Personnel Services - Employee Benefits	285,278
300 Purchased Professional and Technical Services	52,720

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,100
500 Other Purchased Services	4,000
600 Supplies	53,660
700 Property	9,395
Total Support Services - Instructional Staff	\$686,352
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,196,702
200 Personnel Services - Employee Benefits	845,371
300 Purchased Professional and Technical Services	174,670
400 Purchased Property Services	1,450
500 Other Purchased Services	177,128
600 Supplies	5,700
700 Property	200
800 Other Objects	26,500
Total Support Services - Administration	\$2,427,721
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	169,186
200 Personnel Services - Employee Benefits	124,020
300 Purchased Professional and Technical Services	92,400
400 Purchased Property Services	655
500 Other Purchased Services	100
600 Supplies	6,765
Total Support Services - Pupil Health	\$393,126
2500 Support Services - Business	
100 Personnel Services - Salaries	341,024
200 Personnel Services - Employee Benefits	197,465
300 Purchased Professional and Technical Services	34,400
400 Purchased Property Services	400
500 Other Purchased Services	9,700
600 Supplies	30,050
700 Property	2,500
800 Other Objects	1,500
Total Support Services - Business	\$617,039
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	801,454
200 Personnel Services - Employee Benefits	626,001
300 Purchased Professional and Technical Services	750
400 Purchased Property Services	340,750
500 Other Purchased Services	1,100
600 Supplies	650,500
700 Property	13,500
800 Other Objects	300
Total Operation and Maintenance of Plant Services	\$2,434,355
2700 Student Transportation Services	
100 Personnel Services - Salaries	37,106

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	39,489
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	2,003,964
600 Supplies	200
800 Other Objects	100
Total Student Transportation Services	\$2,085,359
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	277,677
200 Personnel Services - Employee Benefits	180,873
300 Purchased Professional and Technical Services	64,800
400 Purchased Property Services	10,000
500 Other Purchased Services	700
600 Supplies	137,350
700 Property	27,000
800 Other Objects	650
Total Support Services - Central	\$699,050
2900 <u>Other Support Services</u>	
500 Other Purchased Services	31,812
Total Other Support Services	\$31,812
Total Support Services	\$10,505,120
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	635,067
200 Personnel Services - Employee Benefits	296,767
300 Purchased Professional and Technical Services	148,800
400 Purchased Property Services	16,850
500 Other Purchased Services	103,800
600 Supplies	93,100
700 Property	13,500
800 Other Objects	8,050
Total Student Activities	\$1,315,934
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	20,000
200 Personnel Services - Employee Benefits	8,216
300 Purchased Professional and Technical Services	1,000
600 Supplies	900
Total Community Services	\$30,116
Total Operation of Non-Instructional Services	\$1,346,050
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	676,807
900 Other Uses of Funds	2,495,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,171,807

<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	325,000
Total Interfund Transfers - Out	\$325,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$3,696,807
TOTAL EXPENDITURES	\$38,960,878

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	600,000	500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	100,000	80,000
Other Capital Projects Fund	50,000	30,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	12,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	97,045	100,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$864,045	\$725,000
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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	\$864,045	\$725,000
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	14,960,000	12,470,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	640,000	650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	560,000	565,000
0599 Other Noncurrent Liabilities	175,000	180,000

Total General Fund	\$16,335,000	\$13,865,000
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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		
-----------------------------------------------------	--	--

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

3,400

3,500

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	8,350	8,400
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$11,750	\$11,900

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	\$16,346,750	\$13,876,900

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	\$16,346,750	\$13,876,900
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Account Description	Amounts
0810 Nonspendable Fund Balance	11,187
0820 Restricted Fund Balance	22,504
0830 Committed Fund Balance	256,173
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,412,368
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,668,541
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,902,232