

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

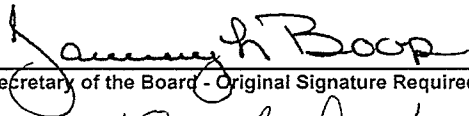
Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/12/18

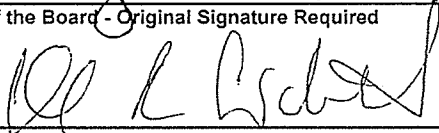
Date



Secretary of the Board - Original Signature Required

6-12-18

Date



Chief School Administrator - Original Signature Required

6-12-18

Date

Thomas R Caruso

Contact Person

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Extn :8207

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mifflinburg Area SD	COUNTY : Union	AUN : 116605003
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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	\$31688092
Ending Unassigned Fund Balance	\$589248
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.9%

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

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

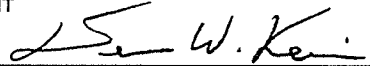
24 PS 6-687(a)(1)

(03/2006)

School District Name : Mifflinburg Area SD	County : Union	AUN Number : 116605003
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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 6/12/18
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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>
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$662,178.00 Function 2600, Object 200: \$715,589.00	Health Care % Increase and Retirement % Increase are indicating that overall benefit costs (200) are projected higher than actual projected wages and salaries (100) for 2600 function expenditures
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The board will have discretion to use Unassigned Fund Balance to use to balance budget
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Board has committed Fund Balance for future OPEB, PSERS, and Capital Expenditures

<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	40,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,236,064
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,736,064</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,244,227
7000 Revenue from State Sources	14,204,549
8000 Revenue from Federal Sources	592,500
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$31,041,276</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$37,777,340</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	10,158,362
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	114,600
6120 Current Per Capita Taxes, Section 679	38,000
6140 Current Act 511 Taxes - Flat/Rate Assessments	73,000
6150 Current Act 511 Taxes - Proportional Assessments	4,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	520,000
6500 Earnings on Investments	140,495
6700 Revenues from LEA Activities	64,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	350,000
6910 Rentals	32,770
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	12,000
6960 Services Provided Other Local Governmental Units / LEAs	2,500
6990 Refunds and Other Miscellaneous Revenue	12,500
REVENUE FROM LOCAL SOURCES	\$16,244,227
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,988,332
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	58,000
7271 Special Education funds for School-Aged Pupils	1,395,253
7311 Pupil Transportation Subsidy	875,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	319,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	573,501
7505 Ready to Learn Block Grant	354,755
7810 State Share of Social Security and Medicare Taxes	480,585
7820 State Share of Retirement Contributions	2,100,123
REVENUE FROM STATE SOURCES	\$14,204,549
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	470,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	90,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
REVENUE FROM FEDERAL SOURCES	\$592,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	31,041,276

Act 1 Index (current): 3.1%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,158,362	
Amount of Tax Relief for Homestead Exclusions	<u>\$573,501</u>	
Total Approx. Tax Revenue:	\$10,731,863	
Approx. Tax Levy for Tax Rate Calculation:	\$11,266,514	
	Union	Total
<hr/>		
2017-18 Data		
a. Assessed Value	\$887,687,160	\$887,687,160
b. Real Estate Mills	12.1377	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,023,718,613	\$1,023,718,613
d. Assessed Value	\$900,320,000	\$900,320,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2017-18 Calculations		
f. 2017-18 Tax Levy	\$10,774,480	\$10,774,480
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2017-18 Tax Levy	\$10,774,480	\$10,774,480
(f Total * g)		
i. Base Mills Subject to Index	12.1377	
(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	95.00000%	95.00000%
k. Tax Levy Needed	\$11,266,514	\$11,266,514
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	12.5139	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,266,514	\$11,266,514
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,693,013
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,158,362
(n * Est. Pct. Collection)		

AUN: 116605003 Mifflinburg Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.1%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$10,158,362
Amount of Tax Relief for Homestead Exclusions	<u>\$573,501</u>
Total Approx. Tax Revenue:	\$10,731,863
Approx. Tax Levy for Tax Rate Calculation:	\$11,266,514

Union	Total
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Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	12.5139	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,266,514	\$11,266,514
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	\$12,522.00	
Number of Homestead/Farmstead Properties	3634	3634
Median Assessed Value of Homestead Properties		\$116,100

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,158,362
Amount of Tax Relief for Homestead Exclusions	<u>\$573,501</u>
Total Approx. Tax Revenue:	\$10,731,863
Approx. Tax Levy for Tax Rate Calculation:	\$11,266,514
	Union

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$573,501	Lowering RE Tax Rate	\$0	\$573,501
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$573,501

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>
Union	900,320,000	12.5139	11,266,514			95.000000%	
Totals:	900,320,000		11,266,514	- 573,501 =	10,693,013 X	95.000000% =	10,158,362

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		38,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	73,000
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			73,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.550%	0.000%	4,550,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	150,000
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			4,700,000
Total Act 511, Current Taxes			4,773,000
Act 511 Tax Limit -->		1,023,718,613 X	12
		Market Value	Mills
			12,284,623
			(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>									
	Union	12.1377	12.5139	3.10%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.550%	1.550%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,738,338
1200 Special Programs - Elementary / Secondary	3,299,163
1300 Vocational Education	1,769,800
1400 Other Instructional Programs - Elementary / Secondary	108,000
1600 Adult Education Programs	3,289
Total Instruction	\$18,918,590
2000 Support Services	
2100 Support Services - Students	941,583
2200 Support Services - Instructional Staff	1,713,231
2300 Support Services - Administration	2,040,537
2400 Support Services - Pupil Health	248,372
2500 Support Services - Business	413,106
2600 Operation and Maintenance of Plant Services	2,741,567
2700 Student Transportation Services	1,976,044
2800 Support Services - Central	1,500
2900 Other Support Services	1,800
Total Support Services	\$10,077,740
3000 Operation of Non-Instructional Services	
3200 Student Activities	655,050
3300 Community Services	6,000
Total Operation of Non-Instructional Services	\$661,050
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,530,712
5200 Interfund Transfers - Out	500,000
Total Other Expenditures and Financing Uses	\$2,030,712
Total Estimated Expenditures and Other Financing Uses	\$31,688,092

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,152,838
200 Personnel Services - Employee Benefits	5,326,000
300 Purchased Professional and Technical Services	146,000
400 Purchased Property Services	7,000
500 Other Purchased Services	500,000
600 Supplies	592,500
700 Property	10,000
800 Other Objects	4,000
Total Regular Programs - Elementary / Secondary	\$13,738,338
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,561,912
200 Personnel Services - Employee Benefits	1,027,901
300 Purchased Professional and Technical Services	461,000
400 Purchased Property Services	2,000
500 Other Purchased Services	190,500
600 Supplies	45,850
800 Other Objects	10,000
Total Special Programs - Elementary / Secondary	\$3,299,163
1300 Vocational Education	
100 Personnel Services - Salaries	102,413
200 Personnel Services - Employee Benefits	98,714
400 Purchased Property Services	500
500 Other Purchased Services	1,558,173
600 Supplies	6,500
700 Property	3,500
Total Vocational Education	\$1,769,800
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	98,000
Total Other Instructional Programs - Elementary / Secondary	\$108,000
1600 Adult Education Programs	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	289
Total Adult Education Programs	\$3,289
Total Instruction	\$18,918,590
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	514,943
200 Personnel Services - Employee Benefits	355,490
300 Purchased Professional and Technical Services	33,850
500 Other Purchased Services	4,000
600 Supplies	33,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	300
Total Support Services - Students	\$941,583
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	636,335
200 Personnel Services - Employee Benefits	611,496
300 Purchased Professional and Technical Services	74,500
400 Purchased Property Services	30,000
500 Other Purchased Services	26,000
600 Supplies	284,000
700 Property	50,000
800 Other Objects	900
Total Support Services - Instructional Staff	\$1,713,231
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	970,035
200 Personnel Services - Employee Benefits	786,827
300 Purchased Professional and Technical Services	74,700
400 Purchased Property Services	58,300
500 Other Purchased Services	86,575
600 Supplies	44,300
800 Other Objects	19,800
Total Support Services - Administration	\$2,040,537
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	132,490
200 Personnel Services - Employee Benefits	102,882
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	1,000
600 Supplies	4,000
Total Support Services - Pupil Health	\$248,372
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	193,401
200 Personnel Services - Employee Benefits	188,455
300 Purchased Professional and Technical Services	5,200
400 Purchased Property Services	7,500
500 Other Purchased Services	8,050
600 Supplies	8,000
800 Other Objects	2,500
Total Support Services - Business	\$413,106
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	662,178
200 Personnel Services - Employee Benefits	715,589
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	271,500
500 Other Purchased Services	137,500
600 Supplies	929,800
700 Property	5,000

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,741,567
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	71,728
200 Personnel Services - Employee Benefits	19,616
400 Purchased Property Services	3,900
500 Other Purchased Services	1,840,800
600 Supplies	40,000
Total Student Transportation Services	\$1,976,044
2800 <u>Support Services - Central</u>	
600 Supplies	1,500
Total Support Services - Central	\$1,500
2900 <u>Other Support Services</u>	
500 Other Purchased Services	1,800
Total Other Support Services	\$1,800
Total Support Services	\$10,077,740
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	247,960
200 Personnel Services - Employee Benefits	97,600
300 Purchased Professional and Technical Services	93,790
400 Purchased Property Services	500
500 Other Purchased Services	74,000
600 Supplies	108,700
700 Property	30,000
800 Other Objects	2,500
Total Student Activities	\$655,050
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	3,000
600 Supplies	3,000
Total Community Services	\$6,000
Total Operation of Non-Instructional Services	\$661,050
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	765,712
900 Other Uses of Funds	765,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,530,712
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	\$500,000
Total Other Expenditures and Financing Uses	\$2,030,712
TOTAL EXPENDITURES	\$31,688,092

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	8,850,000	8,207,000
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		
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 Cash and Short-Term Investments

\$8,850,000

\$8,207,000

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

\$8,850,000

\$8,207,000

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	24,060,000	23,295,000
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

\$24,060,000

\$23,295,000

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

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

\$24,060,000

\$23,295,000

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

\$24,060,000

\$23,295,000

Account Description	Amounts
0810 Nonspendable Fund Balance	40,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	589,248
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,089,248

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,129,248
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