FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/04/2018

Wilbur E. Wolf Jr. — 6/11/18

President of the Board - Original Signature Required — **Date**

William L. Piper — 6/18/18

Secretary of the Board - Original Signature Required — **Date**

[signature] — 6-8-18

Chief School Administrator - Original Signature Required — **Date**

Vonda Kelso — (717)776-2407 Extn :

Contact Person — **Telephone** — **Extension**

vkelso@bigspring.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Big Spring SD	Cumberland	115210503

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 [x]

No [ ]

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

Total Budgeted Expenditures	$50396578
Ending Unassigned Fund Balance	$3610426
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.2%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
	6-8-18

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 :	County :	AUN Number :
Big Spring SD	Cumberland	115210503

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
Wilbur E Hoff Jr	4/27/2018

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

Val Number	Description	Justification
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: $76,768.00 Function 2800, Object 200: $96,143.00	Includes $29,000 for tuition reimbursement for Non-Instructional Certified Staff
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unforeseen 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.	Unforeseen building repair and maintenance expenses
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS-$650,000; Healthcare-$350,000; Technology-$2,300,000; Special Education-$250,000; Student Info System/Financial Software-$200,000

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	1,350,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	554,000	
0840 Assigned Fund Balance	3,750,000	
0850 Unassigned Fund Balance	3,830,073	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$8,134,073**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	30,625,460	
7000 Revenue from State Sources	19,047,971	
8000 Revenue from Federal Sources	503,500	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$50,176,931**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$58,311,004**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	23,115,252
6112	Interim Real Estate Taxes	41,616
6113	Public Utility Realty Taxes	30,151
6114	Payments in Lieu of Current Taxes - State / Local	24,500
6140	Current Act 511 Taxes - Flat Rate Assessments	44,041
6150	Current Act 511 Taxes - Proportional Assessments	5,375,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	850,000
6500	Earnings on Investments	100,000
6700	Revenues from LEA Activities	74,300
6800	Revenues from Intermediary Sources / Pass-Through Funds	552,100
6910	Rentals	18,500
6940	Tuition from Patrons	370,000
6990	Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES		**$30,625,460**
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding	9,466,568
7160	Tuition for Orphans Subsidy	54,500
7220	Vocational Education	77,000
7271	Special Education funds for School-Aged Pupils	1,904,859
7311	Pupil Transportation Subsidy	1,766,755
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	504,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	48,000
7340	State Property Tax Reduction Allocation	770,717
7505	Ready to Learn Block Grant	401,851
7810	State Share of Social Security and Medicare Taxes	758,210
7820	State Share of Retirement Contributions	3,295,511
REVENUE FROM STATE SOURCES		**$19,047,971**
REVENUE FROM FEDERAL SOURCES		
8514	NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	399,000
8515	NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	94,500
8517	NCLB, Title IV - 21St Century Schools	10,000
REVENUE FROM FEDERAL SOURCES		**$503,500**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		**50,176,931**

Act 1 Index (current): 3.0%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$23,115,252**
Amount of Tax Relief for Homestead Exclusions	**$770,717**
Total Approx. Tax Revenue:	**$23,885,969**
Approx. Tax Levy for Tax Rate Calculation:	**$25,102,561**

		Cumberland	Total
	2017-18 Data		
	a. Assessed Value	$1,728,353,200	$1,728,353,200
	b. Real Estate Mills	14.0429	
I.	**2018-19 Data**		
	c. 2016 STEB Market Value	$1,408,727,067	$1,408,727,067
	d. Assessed Value	$1,752,507,100	$1,752,507,100
	e. Assessed Value of New Constr/ Renov	$0	$0
	2017-18 Calculations		
	f. 2017-18 Tax Levy (a * b)	$24,271,091	$24,271,091
	2018-19 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2017-18 Tax Levy (f Total * g)	$24,271,091	$24,271,091
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	14.0429	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$25,102,561	$25,102,561
	I. 2018-19 Real Estate Tax Rate (k / d * 1000)	**14.3238**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$25,102,561	$25,102,561
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$24,331,844
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$23,115,252

Act 1 Index (current): 3.0%

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$23,115,252**	
Amount of Tax Relief for Homestead Exclusions	**$770,717**	
Total Approx. Tax Revenue:	**$23,885,969**	
Approx. Tax Levy for Tax Rate Calculation:	**$25,102,561**	
	Cumberland	**Total**
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.4641	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$25,348,438	$25,348,438
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

IV.

Information Related to Property Tax Relief

V.	Assessed Value Exclusion per Homestead	$9,274.00	
	Number of Homestead/Farmstead Properties	5860	5860
	Median Assessed Value of Homestead Properties		$179,600

Act 1 Index (current): 3.0%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$23,115,252**
Amount of Tax Relief for Homestead Exclusions	**$770,717**
Total Approx. Tax Revenue:	**$23,885,969**
Approx. Tax Levy for Tax Rate Calculation:	**$25,102,561**

	Cumberland			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$770,717	Lowering RE Tax Rate	$0	$770,717
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$770,717**

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
Cumberland	1,752,507,100	14.3238	25,102,561						95.00000%		
Totals:	**1,752,507,100**		**25,102,561**	-	770,717	=	24,331,844	X	95.00000%	=	23,115,252

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
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	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$10.00	$0.00	44,041	44,041
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			**44,041**	**44,041**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.150%	0.000%	5,100,000	5,100,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	275,000	275,000
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			**5,375,000**	**5,375,000**
	Total Act 511, Current Taxes				**5,419,041**
		Act 511 Tax Limit -->	**1,408,727,067 X**	**12**	**16,904,725**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2017-18 (Rebalanced)	Tax Rate Charged in: 2018-19	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2017-18 (Rebalanced)	Additional Tax Rate Charged in: 2018-19	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Cumberland	14.0429	14.3238	2.01%	Yes	3.0%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$10.00	$10.00	0.00%	Yes	3.0%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,664,544
1200 Special Programs - Elementary / Secondary	8,521,655
1300 Vocational Education	729,000
1400 Other Instructional Programs - Elementary / Secondary	101,844
1500 Nonpublic School Programs	3,109
1700 Higher Education Programs for Secondary Students	3,000
Total Instruction	**$30,023,152**
2000 Support Services	
2100 Support Services - Students	1,552,075
2200 Support Services - Instructional Staff	1,553,364
2300 Support Services - Administration	2,774,533
2400 Support Services - Pupil Health	547,645
2500 Support Services - Business	415,439
2600 Operation and Maintenance of Plant Services	3,932,951
2700 Student Transportation Services	2,551,729
2800 Support Services - Central	1,005,538
2900 Other Support Services	28,000
Total Support Services	**$14,361,274**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,023,366
3300 Community Services	38,934
Total Operation of Non-Instructional Services	**$1,062,300**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	37,835
Total Facilities Acquisition, Construction and Improvement Services	**$37,835**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,675,286
5200 Interfund Transfers - Out	65,000
5900 Budgetary Reserve	171,731
Total Other Expenditures and Financing Uses	**$4,912,017**
Total Estimated Expenditures and Other Financing Uses	**$50,396,578**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,648,135
200 Personnel Services - Employee Benefits	6,529,859
300 Purchased Professional and Technical Services	599,500
400 Purchased Property Services	100,636
500 Other Purchased Services	1,788,595
600 Supplies	547,609
700 Property	443,250
800 Other Objects	6,960
Total Regular Programs - Elementary / Secondary	**$20,664,544**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,375,384
200 Personnel Services - Employee Benefits	2,016,777
300 Purchased Professional and Technical Services	656,459
400 Purchased Property Services	4,500
500 Other Purchased Services	2,282,435
600 Supplies	154,350
700 Property	31,000
800 Other Objects	750
Total Special Programs - Elementary / Secondary	**$8,521,655**
1300 Vocational Education	
500 Other Purchased Services	729,000
Total Vocational Education	**$729,000**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	22,500
200 Personnel Services - Employee Benefits	9,244
300 Purchased Professional and Technical Services	100
500 Other Purchased Services	67,500
600 Supplies	2,500
Total Other Instructional Programs - Elementary / Secondary	**$101,844**
1500 Nonpublic School Programs	
500 Other Purchased Services	3,109
Total Nonpublic School Programs	**$3,109**
1700 Higher Education Programs for Secondary Students	
600 Supplies	3,000
Total Higher Education Programs for Secondary Students	**$3,000**
Total Instruction	**$30,023,152**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	927,181
200 Personnel Services - Employee Benefits	528,795
300 Purchased Professional and Technical Services	10,950

Description	Amount
500 Other Purchased Services	6,001
600 Supplies	74,748
800 Other Objects	4,400
Total Support Services - Students	**$1,552,075**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	641,490
200 Personnel Services - Employee Benefits	539,973
300 Purchased Professional and Technical Services	188,883
500 Other Purchased Services	89,705
600 Supplies	76,873
700 Property	12,500
800 Other Objects	3,940
Total Support Services - Instructional Staff	**$1,553,364**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,540,548
200 Personnel Services - Employee Benefits	923,979
300 Purchased Professional and Technical Services	158,000
500 Other Purchased Services	44,633
600 Supplies	51,946
700 Property	16,777
800 Other Objects	38,650
Total Support Services - Administration	**$2,774,533**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	317,177
200 Personnel Services - Employee Benefits	190,768
300 Purchased Professional and Technical Services	15,900
400 Purchased Property Services	400
500 Other Purchased Services	250
600 Supplies	18,500
700 Property	4,200
800 Other Objects	450
Total Support Services - Pupil Health	**$547,645**
2500 Support Services - Business	
100 Personnel Services - Salaries	228,763
200 Personnel Services - Employee Benefits	128,476
300 Purchased Professional and Technical Services	13,850
400 Purchased Property Services	3,000
500 Other Purchased Services	10,100
600 Supplies	28,550
700 Property	2,000
800 Other Objects	700
Total Support Services - Business	**$415,439**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,304,769
200 Personnel Services - Employee Benefits	734,757

Description	Amount
300 Purchased Professional and Technical Services	102,750
400 Purchased Property Services	495,750
500 Other Purchased Services	110,100
600 Supplies	1,171,875
700 Property	12,000
800 Other Objects	950
Total Operation and Maintenance of Plant Services	**$3,932,951**
2700 Student Transportation Services	
100 Personnel Services - Salaries	112,007
200 Personnel Services - Employee Benefits	41,264
500 Other Purchased Services	2,365,059
600 Supplies	33,300
800 Other Objects	99
Total Student Transportation Services	**$2,551,729**
2800 Support Services - Central	
100 Personnel Services - Salaries	76,768
200 Personnel Services - Employee Benefits	96,143
300 Purchased Professional and Technical Services	741,767
400 Purchased Property Services	50,800
500 Other Purchased Services	250
600 Supplies	19,950
700 Property	19,500
800 Other Objects	360
Total Support Services - Central	**$1,005,538**
2900 Other Support Services	
500 Other Purchased Services	28,000
Total Other Support Services	**$28,000**
Total Support Services	**$14,361,274**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	547,475
200 Personnel Services - Employee Benefits	245,109
300 Purchased Professional and Technical Services	78,911
500 Other Purchased Services	73,020
600 Supplies	32,608
700 Property	11,948
800 Other Objects	34,295
Total Student Activities	**$1,023,366**
3300 Community Services	
100 Personnel Services - Salaries	16,400
200 Personnel Services - Employee Benefits	6,774
400 Purchased Property Services	9,600
600 Supplies	1,160
700 Property	5,000

Description	Amount
Total Community Services	**$38,934**
Total Operation of Non-Instructional Services	**$1,062,300**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
100 Personnel Services - Salaries	29,400
200 Personnel Services - Employee Benefits	8,435
Total Facilities Acquisition, Construction and Improvement Services	**$37,835**
Total Facilities Acquisition, Construction and Improvement Services	**$37,835**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,345,286
900 Other Uses of Funds	3,330,000
Total Debt Service / Other Expenditures and Financing Uses	**$4,675,286**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	65,000
Total Interfund Transfers - Out	**$65,000**
5900 Budgetary Reserve	
800 Other Objects	171,731
Total Budgetary Reserve	**$171,731**
Total Other Expenditures and Financing Uses	**$4,912,017**
TOTAL EXPENDITURES	**$50,396,578**

Cash and Short-Term Investments	06/30/2018 Estimate	06/30/2019 Projection
General Fund	9,654,000	9,825,000
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	7,850,000	6,876,000
Other Capital Projects Fund	17,657,070	11,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	457,000	485,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	209,500	211,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$35,827,570**	**$28,897,000**

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	**$35,827,570**	**$28,897,000**

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
General Fund		
0510 Bonds Payable	44,735,000	47,405,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	711,000	597,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,613,900	2,904,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$47,059,900**	**$50,906,000**
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	**$47,059,900**	**$50,906,000**

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	**$47,059,900**	**$50,906,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	1,350,000
0820	Restricted Fund Balance	
0830	Committed Fund Balance	554,000
0840	Assigned Fund Balance	3,750,000
0850	Unassigned Fund Balance	3,610,426
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$7,914,426**
5900	**Budgetary Reserve**	**171,731**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$9,436,157**