

# 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  
*H. J. ...*

Date  
*6/20/18*

Secretary of the Board - Original Signature Required  
*Patricia L. ...*

Date  
*6/20/18*

Chief School Administrator - Original Signature Required  
*M. ...*

Date  
*6/20/18*

Contact Person  
Brian A Manning

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Extension

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

24 PS 6-689

(10/2010)

SCHOOL DISTRICT: Pottsville Area SD	COUNTY: Schuylkill	AUN: 129546103
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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	\$40841407
Ending Unassigned Fund Balance	\$-500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-1.2%

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 6/29/18
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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 : Pottsville Area SD	County : Schuylkill	AUN Number : 129546103
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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
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Yal Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1710	6152 Tax Rate cannot increase by more than the index. 6152 Pct Change In Rate: 5.23% Index: 3.5%	Tax rate is increasing by a rate lower than our index plus approved referendum PSERS exception.
1960	Act 511 Taxes: 6152 Rate has changed from previous year. 6152 Prior Year Rate: 296.0060 6152 Current Year Rate: 311.5143	Board approved increase in Occupational Tax Assessment for 18/19 school year.
1970	Act 511 Taxes: 6152 Add Rate has changed from previous year. 6152 Prior Year Add Rate: 0.000 6152 Current Year Add Rate: .15.5082	Board approved increase in Occupational Tax Assessment for 18/19 school year.
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1400, Object 100: \$106,097.00 Function 1400, Object 200: \$114,532.00	Two in-school suspension monitors benefits are greater than their wage due to low wages.
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.	Since our projected beginning fund balance is negative and revenue and expenditures are in balance, our projected ending fund balance is negative equaling our beginning fund balance. Measures are in place to reduce negative fund balance.

ITEM AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

7000 Revenue from State Sources

8000 Revenue from Federal Sources

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

(500,000)

(\$500,000)

18,076,419

21,538,835

1,021,153

5,000

\$40,641,407

\$40,141,407

	Amount
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	10,201,094
6113 Public Utility Realty Taxes	17,000
6114 Payments in Lieu of Current Taxes - State / Local	29,000
6120 Current Per Capita Taxes, Section 679	40,000
6140 Current Act 511 Taxes - Flat Rate Assessments	94,000
6150 Current Act 511 Taxes - Proportional Assessments	3,545,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,420,955
6500 Earnings on Investments	15,120
6700 Revenues from LEA Activities	250,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	460,000
6910 Rentals	26,000
6920 Contributions and Donations from Private Sources	35,000
6940 Tuition from Patrons	1,801,550
6960 Services Provided Other Local Governmental Units / LEAs	20,000
6970 Services Provided Other Funds	1,000
6990 Refunds and Other Miscellaneous Revenue	120,700
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$18,076,419</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	13,444,196
7160 Tuition for Orphans Subsidy	60,000
7271 Special Education funds for School-Aged Pupils	1,820,709
7311 Pupil Transportation Subsidy	417,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	49,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	704,361
7505 Ready to Learn Block Grant	488,569
7810 State Share of Social Security and Medicare Taxes	895,000
7820 State Share of Retirement Contributions	3,600,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$21,538,835</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	756,693
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	122,478
8517 NCLB, Title IV - 21st Century Schools	51,982
8810 School-Based Access Medicaid Reimbursement Program (SBAP Reimbursements (Access))	80,000

	Amount
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,021,153</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
<b>OTHER FINANCING SOURCES</b>	<b>\$5,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>40,641,407</b>

Act 1 Index (current): 3.5%  
Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$10,201,094  
Amount of Tax Relief for Homestead Exclusions: \$704,361  
Total Approx. Tax Revenue: \$10,905,455  
Approx. Tax Levy for Tax Rate Calculation: \$12,038,910

Schuykill

Total

2017-18 Data			
a. Assessed Value		\$296,837,830	\$296,837,830
b. Real Estate Mills		38.5740	
I. 2018-19 Data			
c. 2016 STEB Market Value		\$668,392,681	\$668,392,681
d. Assessed Value		\$296,535,100	\$296,535,100
e. Assessed Value of New Constr/ Renov		\$0	\$0
2017-18 Calculations			
f. 2017-18 Tax Levy		\$11,450,222	\$11,450,222
(a * b)			
2018-19 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy		\$11,450,222	\$11,450,222
(f/Total * g)			
I. Base Mills Subject to Index			
(h / a * 1000) if no reassessment		38.5740	
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
I. Weighted Avg. Collection Percentage			
		90.00000%	90.00000%
k. Tax Levy Needed		\$12,038,910	\$12,038,910
(Approx. Tax Levy * g)			
I. 2018-19 Real Estate Tax Rate			
(k / d * 1000)		40.5986	
III. m. Tax Levy Generated by Mills			
(l / 1000 * d)		\$12,038,910	\$12,038,910
n. Tax Levy minus Tax Relief for Homestead Exclusions			
(m - Amount of Tax Relief for Homestead Exclusions)		\$11,334,549	\$11,334,549
o. Net Tax Revenue Generated By Mills			
(n * Est. Pct. Collection)		\$10,201,094	\$10,201,094



Act 1 Index (current): 3.5%

Rate

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

\$10,201,094  
\$704,361  
\$10,905,455  
\$12,038,910  
Schuykill

Total

Index Maximums

p. Maximum Mills Based On Index (l * (1 + Index))	39.9240	
q. Mills In Excess of Index (if (l > p), (l - p))	0.6746	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,838,867	\$11,838,867
IV. Millage Rate within Index? (if l > p Then No)	No	
l. Tax Levy In Excess of Index (if (m > r), (m - r))	\$200,043	\$200,043
u. Tax Revenue In Excess of Index (l * Est. Pct. Collection)	\$180,039	\$180,039

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$3,707,00	
Number of Homestead/Farmstead Properties	4685	4685
Median Assessed Value of Homestead Properties		\$23,295

Approx. Tax Revenue from RE Taxes: \$10,201,094  
 Amount of Tax Relief for Homestead Exclusions \$704,361  
 Total Approx. Tax Revenue: \$10,905,455  
 Approx. Tax Levy for Tax Rate Calculation: \$12,038,910  
 Schuylkill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$704,361	Lowering RE Tax Rate	\$0	\$704,361
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$704,361



Tax Function	Description	Tax Rate Charged In:			Less than or equal to Index	Index	Additional Tax Rate Charged In:			Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	Percent Change in Rate	
6111	<u>Current Real Estate Taxes</u> Schuylkill									
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes - Flat Rate Assessments</u>	38.5740	40.5986	5.25%	No	3.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6144	Current Act 511 Trailer Taxes									
6145	Current Act 511 Business Privilege Taxes - Flat Rate									
6146	Current Act 511 Mechanical Device Taxes - Flat Rate									
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes - Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6152	Current Act 511 Occupation Taxes	296.0060	311.5143	5.24%	No	3.5%	0	15.5082	New	No
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6154	Current Act 511 Amusement Taxes									
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	3.5%	4.5000	4.5000	0.01%	Yes
6156	Current Act 511 Mechanical Device Taxes - Percentage									
6157	Current Act 511 Mercantile Taxes									
6159	Current Act 511 Taxes, Other Proportional Assessments									

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,966,387
1200 Special Programs - Elementary / Secondary	7,139,327
1300 Vocational Education	1,247,962
1400 Other Instructional Programs - Elementary / Secondary	593,529
1500 Nonpublic School Programs	17,896
<b>Total Instruction</b>	<b>\$26,965,101</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,218,868
2200 Support Services - Instructional Staff	1,016,817
2300 Support Services - Administration	2,566,370
2400 Support Services - Pupil Health	500,897
2500 Support Services - Business	831,726
2600 Operation and Maintenance of Plant Services	3,764,526
2700 Student Transportation Services	1,474,283
2800 Support Services - Central	774,549
<b>Total Support Services</b>	<b>\$12,148,026</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	869,195
3300 Community Services	145,777
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,014,972</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,438,308
5200 Interfund Transfers - Out	75,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,513,308</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$40,641,407</b>

Description	Amount
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	7,950,414
200 Personnel Services - Employee Benefits	6,211,572
300 Purchased Professional and Technical Services	390,525
400 Purchased Property Services	37,109
500 Other Purchased Services	2,196,646
600 Supplies	156,161
700 Property	17,988
800 Other Objects	5,972
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,986,387</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,208,498
200 Personnel Services - Employee Benefits	2,466,224
300 Purchased Professional and Technical Services	1,035,950
500 Other Purchased Services	393,200
600 Supplies	34,455
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,139,327</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	232,944
200 Personnel Services - Employee Benefits	193,553
500 Other Purchased Services	801,331
600 Supplies	20,134
<b>Total Vocational Education</b>	<b>\$1,247,962</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	106,097
200 Personnel Services - Employee Benefits	114,532
300 Purchased Professional and Technical Services	61,000
400 Purchased Property Services	300
500 Other Purchased Services	311,000
600 Supplies	600
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$593,529</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	17,896
<b>Total Nonpublic School Programs</b>	<b>\$17,896</b>
<b>Total Instruction</b>	<b>\$26,966,101</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	625,711
200 Personnel Services - Employee Benefits	547,017
300 Purchased Professional and Technical Services	16,820
400 Purchased Property Services	8,410
500 Other Purchased Services	8,000

Description

Amount

600 Supplies	10,380
800 Other Objects	2,520
<b>Total Support Services - Students</b>	<b>\$1,218,858</b>

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries	465,345
200 Personnel Services - Employee Benefits	449,998
300 Purchased Professional and Technical Services	30,886
400 Purchased Property Services	26,025
500 Other Purchased Services	3,550
600 Supplies	40,293
800 Other Objects	720
<b>Total Support Services - Instructional Staff</b>	<b>\$1,016,817</b>

2300 Support Services - Administration

100 Personnel Services - Salaries	1,149,816
200 Personnel Services - Employee Benefits	909,110
300 Purchased Professional and Technical Services	380,764
400 Purchased Property Services	60,973
500 Other Purchased Services	26,710
600 Supplies	21,100
800 Other Objects	17,897
<b>Total Support Services - Administration</b>	<b>\$2,566,370</b>

2400 Support Services - Pupil Health

100 Personnel Services - Salaries	269,071
200 Personnel Services - Employee Benefits	211,131
300 Purchased Professional and Technical Services	3,375
400 Purchased Property Services	13,050
500 Other Purchased Services	1,000
600 Supplies	3,210
800 Other Objects	60
<b>Total Support Services - Pupil Health</b>	<b>\$500,897</b>

2500 Support Services - Business

100 Personnel Services - Salaries	381,521
200 Personnel Services - Employee Benefits	337,491
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	38,600
500 Other Purchased Services	22,364
600 Supplies	15,650
800 Other Objects	1,100
<b>Total Support Services - Business</b>	<b>\$831,728</b>

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries	1,027,198
200 Personnel Services - Employee Benefits	961,378
300 Purchased Professional and Technical Services	85,650
400 Purchased Property Services	584,900
500 Other Purchased Services	234,300

**Description**

**Amount**

600 Supplies  
 700 Property  
 800 Other Objects

776,100  
 90,000  
 5,000

**Total Operation and Maintenance of Plant Services**

**\$3,764,526**

**2700 Student Transportation Services**

100 Personnel Services - Salaries  
 200 Personnel Services - Employee Benefits  
 300 Purchased Professional and Technical Services  
 400 Purchased Property Services  
 500 Other Purchased Services  
 600 Supplies

628,917  
 402,846  
 4,400  
 323,950  
 6,000  
 108,170

**Total Student Transportation Services**

**\$1,474,283**

**2800 Support Services - Central**

100 Personnel Services - Salaries  
 200 Personnel Services - Employee Benefits  
 300 Purchased Professional and Technical Services  
 400 Purchased Property Services  
 500 Other Purchased Services  
 600 Supplies  
 700 Property  
 800 Other Objects

220,192  
 149,101  
 28,300  
 65,688  
 57,636  
 168,317  
 85,115  
 200

**Total Support Services - Central**

**\$774,549**

**Total Support Services**

**\$12,148,026**

**3000 Operation of Non-Instructional Services**

**3200 Student Activities**

100 Personnel Services - Salaries  
 200 Personnel Services - Employee Benefits  
 300 Purchased Professional and Technical Services  
 400 Purchased Property Services  
 500 Other Purchased Services  
 600 Supplies  
 800 Other Objects

572,626  
 259,644  
 3,300  
 9,875  
 6,500  
 15,500  
 1,750

**Total Student Activities**

**\$889,195**

**3300 Community Services**

100 Personnel Services - Salaries  
 200 Personnel Services - Employee Benefits  
 500 Other Purchased Services  
 600 Supplies  
 700 Property  
 800 Other Objects

43,500  
 19,400  
 3,000  
 62,377  
 2,500  
 15,000

**Total Community Services**

**\$145,777**

**Total Operation of Non-Instructional Services**

**\$1,014,972**

**5000 Other Expenditures and Financing Uses**

**5100 Debt Service / Other Expenditures and Financing Uses**



**Description**

**Amount**

800 Other Objects

159,833

900 Other Uses of Funds

1,278,475

**Total Debt Service / Other Expenditures and Financing Uses**

**\$1,438,308**

5200 Interfund Transfers - Out

900 Other Uses of Funds

75,000

**Total Interfund Transfers - Out**

**\$75,000**

**Total Other Expenditures and Financing Uses**

**\$1,513,308**

**TOTAL EXPENDITURES**

**\$40,841,407**

**Cash and Short-Term Investments**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	700,000	750,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	575,000	585,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,500	15,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	500,000	525,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$1,785,500</b>	<b>\$1,875,000</b>

**Long-Term Investments**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$1,785,500

\$1,875,000

**Long-Term Indebtedness**

**General Fund**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0510 Bonds Payable	5,950,000	5,440,000
0520 Extended-Term Financing Agreements Payable	2,200,000	1,800,000
0530 Lease-Purchase Obligations	1,123,931	723,931
0540 Accumulated Compensated Absences	975,000	990,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$10,248,931</b>	<b>\$8,963,931</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

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

06/30/2018 Estimate

06/30/2019 Projection

**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>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>Long-Term Indebtedness</b>		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$10,248,931</b>	<b>\$8,953,931</b>



**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**

**\$10,248,931**

**\$8,853,931**

Account Description

Amounts

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(500,000)

Total Ending Fund Balance - Committed, Assigned, and Unassigned (500,000)

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve (\$500,000)