

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Tam Karaszki
President of the Board - Original Signature Required

6/21/18
Date

Terri Spindler
Secretary of the Board - Original Signature Required

6/21/18
Date

Dawn Ferguson
Chief School Administrator - Original Signature Required

6/21/18
Date

Gary Ceccarelli

(724)843-3420 Extn :1203

Contact Person

Telephone Extension

ceccarellig@tigerweb.org

Email Address

**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 : Big Beaver Falls Area SD	County : Beaver	AUN Number : 127041503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT <i>Tom Kargowski</i>	DATE 5-10-18
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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>
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.	will be used to offset future expenditures
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

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,368,589
0850 Unassigned Fund Balance	2,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,368,589</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,259,675
7000 Revenue from State Sources	18,432,665
8000 Revenue from Federal Sources	1,417,260
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$28,109,600</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$32,478,189</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	5,932,294
6113 Public Utility Realty Taxes	8,745
6114 Payments in Lieu of Current Taxes - State / Local	61,000
6120 Current Per Capita Taxes, Section 679	18,765
6140 Current Act 511 Taxes - Flat Rate Assessments	47,734
6150 Current Act 511 Taxes - Proportional Assessments	1,142,469
6400 Delinquencies on Taxes Levied / Assessed by the LEA	681,595
6500 Earnings on Investments	45,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,573
6910 Rentals	20,000
6940 Tuition from Patrons	1,500
6990 Refunds and Other Miscellaneous Revenue	15,000

REVENUE FROM LOCAL SOURCES \$8,259,675**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	10,979,158
7160 Tuition for Orphans Subsidy	26,470
7240 Driver Education - Student	770
7271 Special Education funds for School-Aged Pupils	1,404,405
7292 Pre-K Counts	306,000
7311 Pupil Transportation Subsidy	692,483
7312 Nonpublic and Charter School Pupil Transportation Subsidy	76,943
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	421,516
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	995,579
7505 Ready to Learn Block Grant	384,341
7810 State Share of Social Security and Medicare Taxes	600,000
7820 State Share of Retirement Contributions	2,510,000

REVENUE FROM STATE SOURCES \$18,432,665**REVENUE FROM FEDERAL SOURCES**

8110 Payments for Federally Impacted Areas	12,500
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,132,037
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	126,792
8517 NCLB, Title IV - 21st Century Schools	25,931

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	120,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$1,417,260
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,109,600

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$5,932,294

Amount of Tax Relief for Homestead Exclusions \$995,579

Total Approx. Tax Revenue: \$6,927,873

Approx. Tax Levy for Tax Rate Calculation: \$7,978,859

Beaver

Total

2017-18 Data		
a. Assessed Value	\$119,374,659	\$119,374,659
b. Real Estate Mills	67.0000	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$343,672,516	\$343,672,516
d. Assessed Value	\$119,087,450	\$119,087,450
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$7,998,102	\$7,998,102
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II.		
h. Rebalanced 2017-18 Tax Levy	\$7,998,102	\$7,998,102
(f Total * g)		
i. Base Mills Subject to Index	67.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	84.94997%	84.94997%
k. Tax Levy Needed	\$7,978,859	\$7,978,859
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate		
(k / d * 1000)	67.0000	
III.		
m. Tax Levy Generated by Mills	\$7,978,859	\$7,978,859
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,983,280
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,932,294
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$5,932,294

Amount of Tax Relief for Homestead Exclusions

\$995,579

Total Approx. Tax Revenue:

\$6,927,873

Approx. Tax Levy for Tax Rate Calculation:

\$7,978,859

Beaver

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	69.4790	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,274,077	\$8,274,077
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	\$5,672.00	
Number of Homestead/Farmstead Properties	2633	2633
Median Assessed Value of Homestead Properties		\$17,450

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,932,294
Amount of Tax Relief for Homestead Exclusions	<u>\$995,579</u>
Total Approx. Tax Revenue:	\$6,927,873
Approx. Tax Levy for Tax Rate Calculation:	\$7,978,859

	Beaver	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$995,579	Lowering RE Tax Rate	\$0	\$995,579
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$995,579

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>
Beaver	119,087,450	67.0000	7,978,859			84.94997%	
Totals:	119,087,450		7,978,859	995,579 =	6,983,280 X	84.94997% =	5,932,294

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		18,765
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	18,765
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	22,784
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	\$75.00	\$0.00	6,185
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 47,734 47,734

	<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%	941,568	941,568
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	100,000
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	0.5000	0.7500	100,901	100,901
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,142,469 1,142,469

Total Act 511, Current Taxes 1,190,203

Act 511 Tax Limit -->	343,672,516 X	12	4,124,070
	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> Beaver	67.0000	67.0000	0.00%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.7%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
6144	Current Act 511 Trailer Taxes					3.7%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.7%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$75.00	\$75.00	0.00%	Yes	3.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6154	Current Act 511 Amusement Taxes					3.7%				
6155	Current Act 511 Business Privilege Taxes					3.7%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.7%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	3.7%	0.7500	0.7500	0.01%	Yes

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,887,135
1200 Special Programs - Elementary / Secondary	3,459,141
1300 Vocational Education	708,539
1400 Other Instructional Programs - Elementary / Secondary	197,688
1800 Pre-Kindergarten	240,994
Total Instruction	\$16,493,497
2000 Support Services	
2100 Support Services - Students	1,261,814
2200 Support Services - Instructional Staff	184,735
2300 Support Services - Administration	2,050,594
2400 Support Services - Pupil Health	344,871
2500 Support Services - Business	472,078
2600 Operation and Maintenance of Plant Services	2,978,950
2700 Student Transportation Services	1,293,500
2800 Support Services - Central	641,584
2900 Other Support Services	7,500
Total Support Services	\$9,235,626
3000 Operation of Non-Instructional Services	
3200 Student Activities	677,467
3300 Community Services	21,265
Total Operation of Non-Instructional Services	\$698,732
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	195,000
Total Facilities Acquisition, Construction and Improvement Services	\$195,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,836,458
Total Other Expenditures and Financing Uses	\$1,836,458
Total Estimated Expenditures and Other Financing Uses	\$28,459,313

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	6,348,973
200 Personnel Services - Employee Benefits	4,320,165
500 Other Purchased Services	1,068,292
600 Supplies	141,805
800 Other Objects	7,900
Total Regular Programs - Elementary / Secondary	\$11,887,135
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,327,335
200 Personnel Services - Employee Benefits	972,854
300 Purchased Professional and Technical Services	658,000
500 Other Purchased Services	483,928
600 Supplies	17,024
Total Special Programs - Elementary / Secondary	\$3,459,141
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	237,440
200 Personnel Services - Employee Benefits	138,353
500 Other Purchased Services	315,000
600 Supplies	17,746
Total Vocational Education	\$708,539
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	121,770
200 Personnel Services - Employee Benefits	73,648
400 Purchased Property Services	1,000
600 Supplies	1,270
Total Other Instructional Programs - Elementary / Secondary	\$197,688
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	129,892
200 Personnel Services - Employee Benefits	93,944
500 Other Purchased Services	3,860
600 Supplies	13,298
Total Pre-Kindergarten	\$240,994
Total Instruction	\$16,493,497
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	743,264
200 Personnel Services - Employee Benefits	499,988
500 Other Purchased Services	1,000
600 Supplies	17,288
800 Other Objects	274
Total Support Services - Students	\$1,261,814
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	88,804
200 Personnel Services - Employee Benefits	73,722
500 Other Purchased Services	2,100
600 Supplies	20,109
Total Support Services - Instructional Staff	\$184,735
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,075,228
200 Personnel Services - Employee Benefits	626,944
300 Purchased Professional and Technical Services	158,000
400 Purchased Property Services	72,000
500 Other Purchased Services	21,000
600 Supplies	82,422
800 Other Objects	15,000
Total Support Services - Administration	\$2,050,594
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	163,145
200 Personnel Services - Employee Benefits	105,737
300 Purchased Professional and Technical Services	73,500
500 Other Purchased Services	200
600 Supplies	2,289
Total Support Services - Pupil Health	\$344,871
2500 Support Services - Business	
100 Personnel Services - Salaries	229,256
200 Personnel Services - Employee Benefits	151,722
300 Purchased Professional and Technical Services	55,200
400 Purchased Property Services	1,400
500 Other Purchased Services	22,000
600 Supplies	2,000
800 Other Objects	10,500
Total Support Services - Business	\$472,078
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,088,611
200 Personnel Services - Employee Benefits	790,539
300 Purchased Professional and Technical Services	63,000
400 Purchased Property Services	327,000
500 Other Purchased Services	90,500
600 Supplies	530,000
700 Property	87,300
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$2,978,950
2700 Student Transportation Services	
500 Other Purchased Services	1,213,500
600 Supplies	80,000
Total Student Transportation Services	\$1,293,500

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<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	174,314
200 Personnel Services - Employee Benefits	108,856
300 Purchased Professional and Technical Services	45,300
400 Purchased Property Services	11,000
500 Other Purchased Services	42,206
600 Supplies	248,908
700 Property	10,000
800 Other Objects	1,000
Total Support Services - Central	\$641,584
2900 Other Support Services	
500 Other Purchased Services	7,500
Total Other Support Services	\$7,500
Total Support Services	\$9,235,626
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	272,134
200 Personnel Services - Employee Benefits	133,508
300 Purchased Professional and Technical Services	49,320
400 Purchased Property Services	67,000
500 Other Purchased Services	70,750
600 Supplies	65,155
800 Other Objects	19,600
Total Student Activities	\$677,467
3300 Community Services	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	1,265
800 Other Objects	10,000
Total Community Services	\$21,265
Total Operation of Non-Instructional Services	\$698,732
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	195,000
Total Facilities Acquisition, Construction and Improvement Services	\$195,000
Total Facilities Acquisition, Construction and Improvement Services	\$195,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	565,058
900 Other Uses of Funds	1,271,400
Total Debt Service / Other Expenditures and Financing Uses	\$1,836,458
Total Other Expenditures and Financing Uses	\$1,836,458
TOTAL EXPENDITURES	\$28,459,313

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	4,368,589	4,018,876
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	\$4,368,589	\$4,018,876
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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	\$4,368,589	\$4,018,876
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	17,879,464	16,635,264
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	276,508	275,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	81,600	54,400

Total General Fund	\$18,237,572	\$16,964,664
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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		
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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		
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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		
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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

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Long-Term Indebtedness**06/30/2018 Estimate****06/30/2019 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$18,237,572	\$16,964,664

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	\$18,237,572	\$16,964,664
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	2,018,876
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,018,876

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,018,876
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