

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2018

President of the Board - Original Signature Required

Date 6/19/18

Secretary of the Board - Original Signature Required

Date 6/19/18

Chief School Administrator - Original Signature Required

Date 6/19/18

Ryan Kish

Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Palmerton Area SD	COUNTY : Carbon	AUN : 121136503
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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	\$32666021
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 6/19/18
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DUE DATE: AUGUST 15, 2018

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$289,312.00 Function 2200, Object 200: \$306,228.00	100 salaries amount is less than 200 benefits amount due to an estimated \$142,410 in tuition reimbursement requests.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	As approved by board.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	As approved by board.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	As approved by board.

<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	51,231
0820 Restricted Fund Balance	82,460
0830 Committed Fund Balance	3,276,779
0840 Assigned Fund Balance	4,417,793
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,694,572</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,971,875
7000 Revenue from State Sources	11,324,261
8000 Revenue from Federal Sources	406,721
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$30,702,857</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$38,397,429</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,665,008
6113 Public Utility Realty Taxes	19,500
6114 Payments in Lieu of Current Taxes - State / Local	5,100
6120 Current Per Capita Taxes, Section 679	35,047
6140 Current Act 511 Taxes - Flat Rate Assessments	52,642
6150 Current Act 511 Taxes - Proportional Assessments	1,620,952
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,136,419
6500 Earnings on Investments	61,595
6700 Revenues from LEA Activities	37,635
6800 Revenues from Intermediary Sources / Pass-Through Funds	327,512
6910 Rentals	300
6920 Contributions and Donations from Private Sources	2,000
6940 Tuition from Patrons	1,500
6990 Refunds and Other Miscellaneous Revenue	6,665
REVENUE FROM LOCAL SOURCES	\$18,971,875
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,575,372
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,168,374
7311 Pupil Transportation Subsidy	430,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	194,090
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,382
7340 State Property Tax Reduction Allocation	753,187
7505 Ready to Learn Block Grant	237,000
7810 State Share of Social Security and Medicare Taxes	462,749
7820 State Share of Retirement Contributions	1,458,107
REVENUE FROM STATE SOURCES	\$11,324,261
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	335,283
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	71,438
REVENUE FROM FEDERAL SOURCES	\$406,721
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,702,857

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$15,665,008
Amount of Tax Relief for Homestead Exclusions	<u>\$753,187</u>
Total Approx. Tax Revenue:	\$16,418,195
Approx. Tax Levy for Tax Rate Calculation:	\$17,507,206

Carbon

Total

2017-18 Data

a. Assessed Value	\$306,963,488	\$306,963,488
b. Real Estate Mills	56.7793	

I. 2018-19 Data

c. 2016 STEB Market Value	\$774,008,275	\$774,008,275
d. Assessed Value	\$308,337,828	\$308,337,828
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy	\$17,429,172	\$17,429,172
(a * b)		

2018-19 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$17,429,172	\$17,429,172
(f Total * g)		
i. Base Mills Subject to Index	56.7793	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	93.50000%	93.50000%
k. Tax Levy Needed	\$17,507,206	\$17,507,206
(Approx. Tax Levy * g)		

I. 2018-19 Real Estate Tax Rate 56.7793

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$17,507,206	\$17,507,206
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$16,754,019
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,665,008
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,665,008	
Amount of Tax Relief for Homestead Exclusions	<u>\$753,187</u>	
Total Approx. Tax Revenue:	\$16,418,195	
Approx. Tax Levy for Tax Rate Calculation:	\$17,507,206	
	Carbon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	58.5962	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,067,425	\$18,067,425
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	\$3,652.00	
Number of Homestead/Farmstead Properties	3632	3632
Median Assessed Value of Homestead Properties		\$43,000

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$15,665,008
Amount of Tax Relief for Homestead Exclusions	<u>\$753,187</u>
Total Approx. Tax Revenue:	\$16,418,195
Approx. Tax Levy for Tax Rate Calculation:	\$17,507,206

Carbon	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$753,187	Lowering RE Tax Rate	\$0		\$753,187
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$753,187

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>
Carbon	308,337,828	56.7793	17,507,206			93.50000%	
Totals:	308,337,828		17,507,206	- 753,187 =	16,754,019 X	93.50000% =	15,665,008

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,047
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	35,047
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	17,595
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 52,642 52,642

	<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%	1,465,238	1,465,238
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	155,714	155,714
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 1,620,952 1,620,952

Total Act 511, Current Taxes 1,673,594

Act 511 Tax Limit -->	774,008,275 X	12	9,288,099
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		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>								
	Carbon	56.7793	56.7793	0.00%	Yes	3.2%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.2%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,902,469
1200 Special Programs - Elementary / Secondary	4,587,894
1300 Vocational Education	2,427,346
1400 Other Instructional Programs - Elementary / Secondary	177,520
1700 Higher Education Programs for Secondary Students	216,795
Total Instruction	\$20,312,024
2000 Support Services	
2100 Support Services - Students	797,208
2200 Support Services - Instructional Staff	669,133
2300 Support Services - Administration	1,768,303
2400 Support Services - Pupil Health	301,832
2500 Support Services - Business	538,772
2600 Operation and Maintenance of Plant Services	2,906,762
2700 Student Transportation Services	1,495,535
2800 Support Services - Central	449,280
2900 Other Support Services	23,100
Total Support Services	\$8,949,925
3000 Operation of Non-Instructional Services	
3200 Student Activities	953,243
3300 Community Services	71,000
Total Operation of Non-Instructional Services	\$1,024,243
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,279,829
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$2,379,829
Total Estimated Expenditures and Other Financing Uses	\$32,666,021

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,742,746
200 Personnel Services - Employee Benefits	4,968,140
300 Purchased Professional and Technical Services	119,961
400 Purchased Property Services	65,031
500 Other Purchased Services	593,100
600 Supplies	290,518
700 Property	119,083
800 Other Objects	3,890
Total Regular Programs - Elementary / Secondary	\$12,902,469
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,568,455
200 Personnel Services - Employee Benefits	913,183
300 Purchased Professional and Technical Services	1,161,670
500 Other Purchased Services	864,581
600 Supplies	62,275
700 Property	17,200
800 Other Objects	530
Total Special Programs - Elementary / Secondary	\$4,587,894
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	295,084
200 Personnel Services - Employee Benefits	175,516
300 Purchased Professional and Technical Services	400
400 Purchased Property Services	2,500
500 Other Purchased Services	1,939,881
600 Supplies	13,365
700 Property	600
Total Vocational Education	\$2,427,346
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	32,625
200 Personnel Services - Employee Benefits	13,995
500 Other Purchased Services	130,900
Total Other Instructional Programs - Elementary / Secondary	\$177,520
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	216,795
Total Higher Education Programs for Secondary Students	\$216,795
Total Instruction	\$20,312,024
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	461,399
200 Personnel Services - Employee Benefits	296,336
300 Purchased Professional and Technical Services	20,425
400 Purchased Property Services	2,478

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	5,300
600 Supplies	7,775
700 Property	1,600
800 Other Objects	1,895
Total Support Services - Students	\$797,208
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	289,312
200 Personnel Services - Employee Benefits	306,228
300 Purchased Professional and Technical Services	7,625
400 Purchased Property Services	2,601
500 Other Purchased Services	5,800
600 Supplies	50,092
700 Property	6,025
800 Other Objects	1,450
Total Support Services - Instructional Staff	\$669,133
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	860,714
200 Personnel Services - Employee Benefits	581,143
300 Purchased Professional and Technical Services	173,400
400 Purchased Property Services	21,913
500 Other Purchased Services	76,355
600 Supplies	32,543
700 Property	2,550
800 Other Objects	19,685
Total Support Services - Administration	\$1,768,303
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	159,809
200 Personnel Services - Employee Benefits	120,698
300 Purchased Professional and Technical Services	12,425
400 Purchased Property Services	875
500 Other Purchased Services	225
600 Supplies	6,350
700 Property	1,200
800 Other Objects	250
Total Support Services - Pupil Health	\$301,832
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	263,579
200 Personnel Services - Employee Benefits	210,810
300 Purchased Professional and Technical Services	41,813
400 Purchased Property Services	2,330
500 Other Purchased Services	11,920
600 Supplies	3,500
700 Property	1,000
800 Other Objects	3,820
Total Support Services - Business	\$538,772

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	946,970
200 Personnel Services - Employee Benefits	681,579
300 Purchased Professional and Technical Services	151,170
400 Purchased Property Services	157,400
500 Other Purchased Services	159,968
600 Supplies	754,975
700 Property	52,500
800 Other Objects	2,200
Total Operation and Maintenance of Plant Services	\$2,906,762
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,495,535
Total Student Transportation Services	\$1,495,535
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	225,290
200 Personnel Services - Employee Benefits	189,140
300 Purchased Professional and Technical Services	28,550
500 Other Purchased Services	3,500
600 Supplies	2,500
800 Other Objects	300
Total Support Services - Central	\$449,280
2900 <u>Other Support Services</u>	
500 Other Purchased Services	23,100
Total Other Support Services	\$23,100
Total Support Services	\$8,949,925
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	356,866
200 Personnel Services - Employee Benefits	187,487
300 Purchased Professional and Technical Services	71,300
400 Purchased Property Services	38,670
500 Other Purchased Services	122,420
600 Supplies	121,190
700 Property	36,100
800 Other Objects	19,210
Total Student Activities	\$953,243
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	55,000
800 Other Objects	16,000
Total Community Services	\$71,000
Total Operation of Non-Instructional Services	\$1,024,243
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	885,819
900 Other Uses of Funds	1,394,010
Total Debt Service / Other Expenditures and Financing Uses	\$2,279,829
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$2,379,829
TOTAL EXPENDITURES	\$32,666,021

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	10,823,950	10,823,950
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	5,628,526	5,628,526
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	10,000
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	\$16,457,476	\$16,462,476

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	\$16,457,476	\$16,462,476
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Long-Term Indebtedness06/30/2018 Estimate06/30/2019 Projection**General Fund**

0510 Bonds Payable	25,283,685	24,174,712
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,020,275	817,805
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund**\$26,303,960****\$24,992,517****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

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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	\$26,303,960	\$24,992,517

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	\$26,303,960	\$24,992,517
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Account Description	Amounts
0810 Nonspendable Fund Balance	51,231
0820 Restricted Fund Balance	82,460
0830 Committed Fund Balance	3,276,779
0840 Assigned Fund Balance	2,454,629
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,731,408
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,965,099