

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/21/2018

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Cathy S Artz

(717)692-2108

Extn :3160

Contact Person

Telephone

Extension

artzc@mlbgasd.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 : Millersburg Area SD	COUNTY : Dauphin	AUN : 115226103
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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	\$14998995
Ending Unassigned Fund Balance	\$1232162
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.2%

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
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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 : Millersburg Area SD	County : Dauphin	AUN Number : 115226103
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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 21 May 2018
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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: \$272,125.00 Function 2200, Object 200: \$307,512.00	The cost of family health care plus the high PSERS rate creates the situation where the cost of benefits exceeds the cost of salaries.
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$323,000.00 Function 2600, Object 200: \$336,792.00	The cost of family health care plus the high PSERS rate creates the situation where the cost of benefits exceeds the cost of salaries.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Funds are budgeted in this category for unforeseen expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance has historically been used to offset the next year's budget. The Board may consider approving a resolution by June 30, which would permit the transfer of funds to the capital reserve account, based upon final review of audited numbers.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Monies are committed for future PSERS costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for 2019-2020 expenditures.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	725,000
0840 Assigned Fund Balance	675,276
0850 Unassigned Fund Balance	1,932,162
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,332,438</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,528,072
7000 Revenue from State Sources	6,583,771
8000 Revenue from Federal Sources	211,876
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$14,323,719</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$17,656,157</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	5,117,582
6112 Interim Real Estate Taxes	8,500
6113 Public Utility Realty Taxes	6,500
6114 Payments in Lieu of Current Taxes - State / Local	315
6120 Current Per Capita Taxes, Section 679	18,500
6140 Current Act 511 Taxes - Flat Rate Assessments	18,500
6150 Current Act 511 Taxes - Proportional Assessments	1,255,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	490,000
6500 Earnings on Investments	55,000
6700 Revenues from LEA Activities	53,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	154,275
6910 Rentals	900
6940 Tuition from Patrons	100,000
6990 Refunds and Other Miscellaneous Revenue	250,000

REVENUE FROM LOCAL SOURCES \$7,528,072**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	4,031,495
7271 Special Education funds for School-Aged Pupils	575,310
7311 Pupil Transportation Subsidy	165,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	191,584
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,600
7340 State Property Tax Reduction Allocation	251,049
7505 Ready to Learn Block Grant	127,733
7810 State Share of Social Security and Medicare Taxes	245,000
7820 State Share of Retirement Contributions	980,000

REVENUE FROM STATE SOURCES \$6,583,771**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	169,718
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	32,158
8517 NCLB, Title IV - 21st Century Schools	10,000

REVENUE FROM FEDERAL SOURCES \$211,876**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 14,323,719**

Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,117,582
Amount of Tax Relief for Homestead Exclusions	<u>\$251,049</u>
Total Approx. Tax Revenue:	\$5,368,631
Approx. Tax Levy for Tax Rate Calculation:	\$5,753,825

Dauphin

Total

2017-18 Data		
a. Assessed Value	\$274,429,700	\$274,429,700
b. Real Estate Mills	20.2441	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$322,858,588	\$322,858,588
d. Assessed Value	\$276,481,300	\$276,481,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$5,555,582	\$5,555,582
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$5,555,582	\$5,555,582
(f Total * g)		
i. Base Mills Subject to Index	20.2441	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$5,753,825	\$5,753,825
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	20.8109	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,753,825	\$5,753,825
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,502,776
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,117,582
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,117,582
Amount of Tax Relief for Homestead Exclusions	<u>\$251,049</u>
Total Approx. Tax Revenue:	\$5,368,631
Approx. Tax Levy for Tax Rate Calculation:	\$5,753,825

	Dauphin	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.8109	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,753,825	\$5,753,825
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	\$7,563.00	
Number of Homestead/Farmstead Properties	1600	1600
Median Assessed Value of Homestead Properties		\$87,200

Act 1 Index (current): 2.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,117,582
Amount of Tax Relief for Homestead Exclusions	<u>\$251,049</u>
Total Approx. Tax Revenue:	\$5,368,631
Approx. Tax Levy for Tax Rate Calculation:	\$5,753,825

Dauphin	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$251,049	Lowering RE Tax Rate	\$0	\$251,049
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$251,049

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>
Dauphin	276,481,300	20.8109	5,753,825			93.00000%	
Totals:	276,481,300		5,753,825	- 251,049 =	5,502,776 X	93.00000% =	5,117,582

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		18,500
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	18,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 18,500 18,500

	<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%	650,000	650,000
6152 Current Act 511 Occupation Taxes	250.0000	0.000	550,000	550,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	55,000	55,000
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 1,255,000 1,255,000

Total Act 511, Current Taxes 1,273,500

Act 511 Tax Limit -->	322,858,588 X	12	3,874,303
	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> Dauphin	20.2441	20.8109	2.80%	Yes	2.8%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.8%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.8%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%			
6152	Current Act 511 Occupation Taxes	250.0000	250.0000	0.00%	Yes	2.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,159,707
1200 Special Programs - Elementary / Secondary	2,079,880
1300 Vocational Education	153,000
1400 Other Instructional Programs - Elementary / Secondary	23,724
1600 Adult Education Programs	46,500
Total Instruction	\$9,462,811
2000 Support Services	
2100 Support Services - Students	366,847
2200 Support Services - Instructional Staff	596,317
2300 Support Services - Administration	1,051,037
2400 Support Services - Pupil Health	196,564
2500 Support Services - Business	339,589
2600 Operation and Maintenance of Plant Services	1,183,932
2700 Student Transportation Services	415,000
2800 Support Services - Central	204,338
2900 Other Support Services	6,700
Total Support Services	\$4,360,324
3000 Operation of Non-Instructional Services	
3200 Student Activities	334,860
Total Operation of Non-Instructional Services	\$334,860
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	30,500
Total Facilities Acquisition, Construction and Improvement Services	\$30,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	740,500
5900 Budgetary Reserve	70,000
Total Other Expenditures and Financing Uses	\$810,500
Total Estimated Expenditures and Other Financing Uses	\$14,998,995

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,657,170
200 Personnel Services - Employee Benefits	2,478,309
300 Purchased Professional and Technical Services	203,140
400 Purchased Property Services	35,140
500 Other Purchased Services	459,400
600 Supplies	213,348
700 Property	111,500
800 Other Objects	1,700
Total Regular Programs - Elementary / Secondary	\$7,159,707
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	763,710
200 Personnel Services - Employee Benefits	644,820
300 Purchased Professional and Technical Services	377,400
500 Other Purchased Services	282,550
600 Supplies	11,050
800 Other Objects	350
Total Special Programs - Elementary / Secondary	\$2,079,880
1300 <u>Vocational Education</u>	
500 Other Purchased Services	153,000
Total Vocational Education	\$153,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,400
200 Personnel Services - Employee Benefits	3,824
500 Other Purchased Services	10,000
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$23,724
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	46,500
Total Adult Education Programs	\$46,500
Total Instruction	\$9,462,811
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	172,380
200 Personnel Services - Employee Benefits	136,907
300 Purchased Professional and Technical Services	51,550
500 Other Purchased Services	1,200
600 Supplies	3,970
800 Other Objects	840
Total Support Services - Students	\$366,847
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	272,125

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	307,512
300 Purchased Professional and Technical Services	3,400
400 Purchased Property Services	900
500 Other Purchased Services	1,750
600 Supplies	9,330
700 Property	500
800 Other Objects	800
Total Support Services - Instructional Staff	\$596,317
2300 Support Services - Administration	
100 Personnel Services - Salaries	460,465
200 Personnel Services - Employee Benefits	363,402
300 Purchased Professional and Technical Services	167,955
400 Purchased Property Services	6,850
500 Other Purchased Services	26,465
600 Supplies	15,200
700 Property	2,000
800 Other Objects	8,700
Total Support Services - Administration	\$1,051,037
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	79,090
200 Personnel Services - Employee Benefits	75,974
300 Purchased Professional and Technical Services	36,050
400 Purchased Property Services	100
500 Other Purchased Services	250
600 Supplies	5,000
800 Other Objects	100
Total Support Services - Pupil Health	\$196,564
2500 Support Services - Business	
100 Personnel Services - Salaries	166,915
200 Personnel Services - Employee Benefits	137,474
300 Purchased Professional and Technical Services	30,550
400 Purchased Property Services	400
500 Other Purchased Services	1,950
600 Supplies	500
800 Other Objects	1,800
Total Support Services - Business	\$339,589
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	323,000
200 Personnel Services - Employee Benefits	336,792
300 Purchased Professional and Technical Services	800
400 Purchased Property Services	262,000
500 Other Purchased Services	66,040
600 Supplies	170,000
700 Property	24,000
800 Other Objects	1,300

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$1,183,932
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	415,000
Total Student Transportation Services	\$415,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	119,310
200 Personnel Services - Employee Benefits	83,078
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	500
600 Supplies	850
800 Other Objects	100
Total Support Services - Central	\$204,338
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,700
Total Other Support Services	\$6,700
Total Support Services	\$4,360,324
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	156,570
200 Personnel Services - Employee Benefits	53,415
300 Purchased Professional and Technical Services	44,575
400 Purchased Property Services	1,000
500 Other Purchased Services	48,850
600 Supplies	23,250
800 Other Objects	7,200
Total Student Activities	\$334,860
Total Operation of Non-Instructional Services	\$334,860
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	10,000
700 Property	20,500
Total Facilities Acquisition, Construction and Improvement Services	\$30,500
Total Facilities Acquisition, Construction and Improvement Services	\$30,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	242,360
900 Other Uses of Funds	498,140
Total Debt Service / Other Expenditures and Financing Uses	\$740,500
5900 <u>Budgetary Reserve</u>	
800 Other Objects	70,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$70,000
Total Other Expenditures and Financing Uses	\$810,500
TOTAL EXPENDITURES	\$14,998,995

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	4,300,000	4,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	4,600,000	3,900,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	120,000	115,000
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	\$9,020,000	\$8,115,000
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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	\$9,020,000	\$8,115,000
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	37,800	18,900
0540 Accumulated Compensated Absences	425,000	435,000
0550 Authority Lease Obligations	9,200,000	8,720,000
0560 Other Post-Employment Benefits (OPEB)	395,000	400,000
0599 Other Noncurrent Liabilities	80,055	58,080

Total General Fund	\$10,137,855	\$9,631,980
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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

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	\$10,137,855	\$9,631,980

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	\$10,137,855	\$9,631,980
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	725,000
0840 Assigned Fund Balance	700,000
0850 Unassigned Fund Balance	1,232,162
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,657,162
5900 Budgetary Reserve	70,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,727,162