

# 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

Date

5/16/2018



Secretary of the Board - Original Signature Required

Date

5/16/2018



Chief School Administrator - Original Signature Required

Date

5/16/2018

Robert Amos

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Extn :

Contact Person

Telephone

Extension

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Email Address

<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.	
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance to be used for future deficits
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	ACCESS balance committed for specific allowable 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.	Funds assigned for future PSERS and healthcare cost

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	150,000
0840 Assigned Fund Balance	800,000
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

**\$2,950,000**

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	12,259,083
7000 Revenue from State Sources	16,296,264
8000 Revenue from Federal Sources	
9000 Other Financing Sources	580,000

Total Estimated Revenues And Other Financing Sources

**\$29,135,347**

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

**\$32,085,347**

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	7,848,583
6113 Public Utility Realty Taxes	12,500
6114 Payments in Lieu of Current Taxes - State / Local	14,000
6140 Current Act 511 Taxes - Flat Rate Assessments	22,000
6150 Current Act 511 Taxes - Proportional Assessments	2,175,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,450,000
6500 Earnings on Investments	65,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	475,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	12,000
6940 Tuition from Patrons	85,000
6960 Services Provided Other Local Governmental Units / LEAs	40,000
6990 Refunds and Other Miscellaneous Revenue	30,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$12,259,083</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	9,016,653
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,312,013
7311 Pupil Transportation Subsidy	1,320,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	550,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,000
7340 State Property Tax Reduction Allocation	418,694
7501 PA Accountability Grants	15,000
7505 Ready to Learn Block Grant	346,904
7810 State Share of Social Security and Medicare Taxes	600,000
7820 State Share of Retirement Contributions	2,600,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,296,264</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	400,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	90,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP Reimbursements (Access))	90,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$580,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>29,135,347</b>

Act 1 Index (current): 3.5%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue	Section 672.1 Method Choice: (a)(2)
2	
\$7,850,000	
<u>\$418,694</u>	
\$8,268,694	
\$9,496,987	
Columbia	Schuykill
	Total

2017-18 Data

a. Assessed Value

b. Real Estate Mills

I. 2018-19 Data

c. 2016 STEB Market Value

d. Assessed Value

e. Assessed Value of New Constr/ Renov

2017-18 Calculations

f. 2017-18 Tax Levy

(a \* b)

2018-19 Calculations

g. Percent of Total Market Value

h. Rebalanced 2017-18 Tax Levy

(f Total \* g)

i. Base Mills Subject to Index

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

k. Tax Levy Needed

(Approx. Tax Levy \* g)

l. 2018-19 Real Estate Tax Rate

(k / d \* 1000)

m. Tax Levy Generated by Mills

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

(n \* Est. Pct. Collection)

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\$9,119,874	\$220,139,957	\$229,259,831
39.9600	39.9600	39.9600
\$19,587,903	\$493,454,604	\$513,042,507
\$9,024,642	\$220,664,475	\$229,689,117
\$0	\$0	\$0
\$364,430	\$8,796,793	\$9,161,223
3.81799%	96.18201%	100.00000%
		\$9,161,223
39.9600	39.9600	39.9600
86.47000%	86.47000%	86.47000%
		\$9,496,987
41.3400	41.3400	41.3400
\$373,079	\$9,122,269	\$9,495,348
		\$9,076,654
		\$7,848,583

Act 1 Index (current): 3.5%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$7,850,000

Amount of Tax Relief for Homestead Exclusions \$418,694

Total Approx. Tax Revenue: \$8,268,694

Approx. Tax Levy for Tax Rate Calculation: \$9,496,987

Revenue

Section 672.1 Method Choice: (a)(2)

Columbia	Schuykill	Total
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Index Maximums

p. Maximum Mills Based On Index

(i \* (1 + Index))

41.3586

41.3586

41.3586

q. Mills In Excess of Index

(if (i > p), (i - p))

0.0000

0.0000

r. Maximum Tax Levy Based On Index

(p / 1000 \* d)

\$373,247

\$9,126,374

\$9,499,621

s. Millage Rate within Index?

(if i > p Then No)

Yes

Yes

t. Tax Levy In Excess of Index

(if (m > r), (m - r))

\$0

\$0

\$0

u. Tax Revenue In Excess of Index

(t \* Est. Pct. Collection)

\$0

\$0

\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead

\$2,194.00

\$2,194.00

Number of Homestead/Farmstead Properties

251

4377

Median Assessed Value of Homestead Properties

\$22,300

4628

Act 1 Index (current): 3.5%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue	Section 672.1 Method Choice: (a)(2)
2	
\$7,850,000	
\$418,694	
\$8,268,694	
\$9,496,987	
Columbia	
Schuykill	
Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

State Property Tax Reduction Allocation used for: Homestead Exclusions	Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	Amount of Tax Relief from State/Local Sources
\$418,694	\$0	\$418,694
		\$0
		\$418,694



CODE	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills	
6111	Current Real Estate Taxes									
		Columbia	9,024,642	41.3400	373,079			86.470000%		
		Schuykill	220,664,475	41.3400	9,122,269			86.470000%		
<b>Totals:</b>			<b>229,689,117</b>		<b>9,495,348</b>	<b>418,694</b>	<b>=</b>	<b>9,076,654 X</b>	<b>=</b>	<b>7,848,583</b>
6120	Current Per Capita Taxes, Section 679								Estimated Revenue	
6140	Current Act 511 Taxes - Flat Rate Assessments								0	
6141	Current Act 511 Per Capita Taxes								Estimated Revenue	
6142	Current Act 511 Occupation Taxes - Flat Rate								0	
6143	Current Act 511 Local Services Taxes								0	
6144	Current Act 511 Trailer Taxes								22,000	
6145	Current Act 511 Business Privilege Taxes - Flat Rate								0	
6146	Current Act 511 Mechanical Device Taxes - Flat Rate								0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments								0	
	<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>								<b>22,000</b>	
6150	Current Act 511 Taxes - Proportional Assessments								Estimated Revenue	
6151	Current Act 511 Earned Income Taxes								1,350,000	
6152	Current Act 511 Occupation Taxes								750,000	
6153	Current Act 511 Real Estate Transfer Taxes								75,000	
6154	Current Act 511 Amusement Taxes								0	
6155	Current Act 511 Business Privilege Taxes								0	
6156	Current Act 511 Mechanical Device Taxes - Percentage								0	
6157	Current Act 511 Mercantile Taxes								0	
6159	Current Act 511 Taxes, Other Proportional Assessments								0	
	<b>Total Current Act 511 Taxes - Proportional Assessments</b>								<b>2,175,000</b>	
	<b>Total Act 511, Current Taxes</b>								<b>2,197,000</b>	
		<b>Act 511 Tax Limit --&gt;</b>								
			<b>513,042,507 X</b>						<b>12</b>	
			<b>Market Value</b>						<b>Mills</b>	
									<b>6,156,510</b>	
									<b>(511 Limit)</b>	

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>									
	Columbia	39.9600	41.3400	3.46%	Yes	3.5%				
	Schuykill	39.9600	41.3400	3.46%	Yes	3.5%				
	<u>Current Act 511 Taxes - Full Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes									
	<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	218.5000	218.5000	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,784,990
1200 Special Programs - Elementary / Secondary	4,998,845
1300 Vocational Education	615,000
1400 Other Instructional Programs - Elementary / Secondary	273,750
<b>Total Instruction</b>	<b>\$18,672,585</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,077,200
2200 Support Services - Instructional Staff	600,200
2300 Support Services - Administration	1,743,050
2400 Support Services - Pupil Health	520,100
2500 Support Services - Business	401,050
2600 Operation and Maintenance of Plant Services	2,244,000
2700 Student Transportation Services	1,802,150
2800 Support Services - Central	541,850
2900 Other Support Services	11,000
<b>Total Support Services</b>	<b>\$8,940,600</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	183,300
3300 Community Services	32,750
<b>Total Operation of Non-Instructional Services</b>	<b>\$216,050</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	8,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$8,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,505,000
5200 Interfund Transfers - Out	660,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,165,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$29,992,235</b>

Description

Page - 1 of 4  
 Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	6,453,361
200 Personnel Services - Employee Benefits	4,828,829
300 Purchased Professional and Technical Services	298,500
400 Purchased Property Services	36,500
500 Other Purchased Services	812,500
600 Supplies	325,000
700 Property	24,000
800 Other Objects	6,300
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,784,990</b>

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	2,343,708
200 Personnel Services - Employee Benefits	1,641,087
300 Purchased Professional and Technical Services	753,750
500 Other Purchased Services	239,750
600 Supplies	18,550
700 Property	1,000
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,998,845</b>

1300 Vocational Education

500 Other Purchased Services	615,000
<b>Total Vocational Education</b>	<b>\$615,000</b>

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	68,700
200 Personnel Services - Employee Benefits	39,850
300 Purchased Professional and Technical Services	1,100
500 Other Purchased Services	161,100
600 Supplies	161,100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$3,000</b>

Total Instruction

\$273,750  
 \$18,672,585

2000 Support Services - Students

100 Personnel Services - Salaries	816,000
200 Personnel Services - Employee Benefits	423,300
300 Purchased Professional and Technical Services	14,750
400 Purchased Property Services	3,000
500 Other Purchased Services	5,500
600 Supplies	12,800
700 Property	1,000
800 Other Objects	850
<b>Total Support Services - Students</b>	<b>\$1,077,200</b>

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries

700,000

Description	Amount
200 Personnel Services - Employee Benefits	232,600
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	5,000
500 Other Purchased Services	6,500
600 Supplies	47,600
700 Property	3,000
800 Other Objects	1,000
<b>Total Support Services - Instructional Staff</b>	<b>\$500,200</b>

2300 Support Services - Administration	
100 Personnel Services - Salaries	829,750
200 Personnel Services - Employee Benefits	548,600
300 Purchased Professional and Technical Services	207,250
400 Purchased Property Services	15,750
500 Other Purchased Services	53,600
600 Supplies	52,100
700 Property	500
800 Other Objects	35,500
<b>Total Support Services - Administration</b>	<b>\$1,743,050</b>

2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	237,350
200 Personnel Services - Employee Benefits	237,000
300 Purchased Professional and Technical Services	32,250
400 Purchased Property Services	1,750
500 Other Purchased Services	1,250
600 Supplies	9,500
700 Property	500
800 Other Objects	500
<b>Total Support Services - Pupil Health</b>	<b>\$520,100</b>

2500 Support Services - Business	
100 Personnel Services - Salaries	204,000
200 Personnel Services - Employee Benefits	153,450
300 Purchased Professional and Technical Services	28,750
400 Purchased Property Services	5,250
500 Other Purchased Services	3,500
600 Supplies	4,850
800 Other Objects	1,250
<b>Total Support Services - Business</b>	<b>\$401,050</b>

2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	806,750
200 Personnel Services - Employee Benefits	563,250
300 Purchased Professional and Technical Services	18,500
400 Purchased Property Services	517,500
500 Other Purchased Services	106,500
600 Supplies	205,500
700 Property	20,000
800 Other Objects	20,000
<b>Total Support Services - Business</b>	<b>\$2,463,250</b>

Description

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Description	Amount
<b>Total Operation and Maintenance of Plant Services</b>	
2700 Student Transportation Services	\$2,244,000
100 Personnel Services - Salaries	63,900
200 Personnel Services - Employee Benefits	48,000
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	1,000
500 Other Purchased Services	1,674,250
600 Supplies	14,500
<b>Total Student Transportation Services</b>	<b>\$1,802,150</b>
2800 Support Services - Central	
100 Personnel Services - Salaries	270,000
200 Personnel Services - Employee Benefits	178,100
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	1,000
500 Other Purchased Services	24,500
600 Supplies	53,000
700 Property	5,000
800 Other Objects	250
<b>Total Support Services - Central</b>	<b>\$541,850</b>
2900 Other Support Services	
500 Other Purchased Services	10,000
600 Supplies	1,000
<b>Total Other Support Services</b>	<b>\$11,000</b>
<b>Total Support Services</b>	<b>\$8,940,600</b>
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	76,500
200 Personnel Services - Employee Benefits	29,900
400 Purchased Property Services	16,000
500 Other Purchased Services	44,750
600 Supplies	9,750
700 Property	1,500
800 Other Objects	4,900
<b>Total Student Activities</b>	<b>\$183,300</b>
3300 Community Services	
100 Personnel Services - Salaries	11,000
200 Personnel Services - Employee Benefits	4,500
300 Purchased Professional and Technical Services	250
600 Supplies	2,500
800 Other Objects	14,500
<b>Total Community Services</b>	<b>\$32,750</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$216,050</b>
4000 Facilities Acquisition, Construction and Improvement Services	

Description	Amount
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	
Total Facilities Acquisition, Construction and Improvement Services	8,000
Total Facilities Acquisition, Construction and Improvement Services	\$8,000
5000 Other Expenditures and Financing Uses	\$8,000
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	405,000
900 Other Uses of Funds	1,100,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,505,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	650,000
Total Interfund Transfers - Out	\$650,000
Total Other Expenditures and Financing Uses	\$2,155,000
TOTAL EXPENDITURES	\$29,992,235

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	3,700,000	3,000,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	1,400,000	1,000,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	115,000	125,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	400,000	400,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,615,000</b>	<b>\$4,525,000</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  
Permanent Fund

06/30/2018 Estimate

06/30/2019 Projection

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$5,615,000

\$4,525,000

Long-Term Indebtedness

General Fund

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	30,000,000	28,900,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	470,000	470,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	690,000	710,000

Total General Fund

Public Purpose (Expendable) Trust Fund	<u>\$31,160,000</u>	<u>\$30,080,000</u>
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0510 Bonds Payable

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

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

06/30/2018 Estimate

06/30/2019 Projection

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

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

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

0560 Other Post-Employment Benefits (OPEB)  
0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund  
Child Care Operations Fund

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

Total Child Care Operations Fund  
Other Enterprise Funds

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

Total Other Enterprise Funds  
Internal Service Fund

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

Total Internal Service Fund  
Private Purpose Trust Fund

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

Total Private Purpose Trust Fund

Long-Term Indebtedness

Investment Trust Fund

06/30/2018 Estimate

06/30/2019 Projection

- 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

- 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 Permanent Fund

Total Long-Term Indebtedness

\$31,160,000

\$30,080,000

**Short-Term Payables**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	2,800,000	2,800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
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		
<b>Total Short-Term Payables</b>	<b>\$2,800,000</b>	<b>\$2,800,000</b>

<b>TOTAL INDEBTEDNESS</b>	<b>\$33,960,000</b>	<b>\$32,880,000</b>
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Account Description

Amounts

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	150,000
0840 Assigned Fund Balance	800,000
0850 Unassigned Fund Balance	1,143,112
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,093,112</b>

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$2,093,112