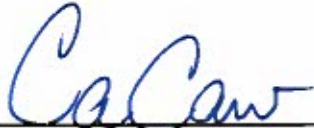


FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: June 20, 2018



President of the Board - Original Signature Required



Date



Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

Bill Fendya

Contact Person

(814)273-1033

Extn :

Telephone

Extension

williamfendya@generalmcclane.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : General McLane SD	COUNTY : Erie	AUN : 105253903
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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	\$34847331
Ending Unassigned Fund Balance	\$2125469
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.1%

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 7.3.18
--	----------------

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 : General McLane SD	County : Erie	AUN Number : 105253903
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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 5/16/18
---	------------------------

**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$511,888.74 C x 2%: \$10,372.16</p>	The District's dollar exclusion is calculated to be \$10,356
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency for unforeseen expenses
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.	Contingency for unforeseen expenses
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for PSERS contributions, OPEB expenses, health care and reimbursements for unused absences

<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	122,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,879,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,192,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,071,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	14,725,532
7000 Revenue from State Sources	17,481,351
8000 Revenue from Federal Sources	501,917
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$32,708,800</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$45,779,800</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,208,773
6112 Interim Real Estate Taxes	42,500
6113 Public Utility Realty Taxes	15,300
6114 Payments in Lieu of Current Taxes - State / Local	31,175
6140 Current Act 511 Taxes - Flat Rate Assessments	34,000
6150 Current Act 511 Taxes - Proportional Assessments	1,859,800
6400 Delinquencies on Taxes Levied / Assessed by the LEA	530,000
6500 Earnings on Investments	135,000
6700 Revenues from LEA Activities	45,950
6800 Revenues from Intermediary Sources / Pass-Through Funds	407,362
6910 Rentals	23,000
6940 Tuition from Patrons	348,832
6990 Refunds and Other Miscellaneous Revenue	43,840
REVENUE FROM LOCAL SOURCES	\$14,725,532
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	10,618,567
7271 Special Education funds for School-Aged Pupils	1,494,036
7311 Pupil Transportation Subsidy	815,200
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,500
7340 State Property Tax Reduction Allocation	518,608
7505 Ready to Learn Block Grant	329,440
7810 State Share of Social Security and Medicare Taxes	620,000
7820 State Share of Retirement Contributions	3,045,000
REVENUE FROM STATE SOURCES	\$17,481,351
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	367,917
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	69,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$501,917
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,708,800

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,208,773	
Amount of Tax Relief for Homestead Exclusions	<u>\$518,608</u>	
Total Approx. Tax Revenue:	\$11,727,381	
Approx. Tax Levy for Tax Rate Calculation:	\$12,258,002	

	Erie	Total
<hr/>		
2017-18 Data		
a. Assessed Value	\$945,139,649	\$945,139,649
b. Real Estate Mills	12.7300	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$902,841,246	\$902,841,246
d. Assessed Value	\$953,930,079	\$953,930,079
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2017-18 Calculations		
f. 2017-18 Tax Levy	\$12,031,628	\$12,031,628
(a * b)		
2018-19 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$12,031,628	\$12,031,628
(f Total * g)		
i. Base Mills Subject to Index	12.7300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.48000%	95.48000%
k. Tax Levy Needed	\$12,258,002	\$12,258,002
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	12.8500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,258,002	\$12,258,002
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,739,394
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,208,773
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$11,208,773

Amount of Tax Relief for Homestead Exclusions

\$518,608

Total Approx. Tax Revenue:

\$11,727,381

Approx. Tax Levy for Tax Rate Calculation:

\$12,258,002

Erie

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	13.1373	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,532,066	\$12,532,066
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	\$134.18	
Number of Homestead/Farmstead Properties	3897	3897
Median Assessed Value of Homestead Properties		\$142,700

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,208,773
Amount of Tax Relief for Homestead Exclusions	<u>\$518,608</u>
Total Approx. Tax Revenue:	\$11,727,381
Approx. Tax Levy for Tax Rate Calculation:	\$12,258,002
	Erie

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$518,608	Lowering RE Tax Rate	\$0		\$518,608
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$518,608

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>
Erie	953,930,079	12.8500	12,258,002			95.48000%	
Totals:	953,930,079		12,258,002	518,608	11,739,394	95.48000%	11,208,773

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	34,000
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 34,000 34,000

	<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%	1,699,800	1,699,800
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	160,000	160,000
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 1,859,800 1,859,800

Total Act 511, Current Taxes 1,893,800

Act 511 Tax Limit -->	902,841,246	12	10,834,095
	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>								
	Erie	12.7300	12.8500	0.95%	Yes	3.2%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
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	14,103,137
1200 Special Programs - Elementary / Secondary	4,269,270
1300 Vocational Education	1,401,440
1400 Other Instructional Programs - Elementary / Secondary	630,396
1600 Adult Education Programs	3,000
Total Instruction	\$20,407,243
2000 Support Services	
2100 Support Services - Students	1,186,495
2200 Support Services - Instructional Staff	1,515,178
2300 Support Services - Administration	2,253,202
2400 Support Services - Pupil Health	474,499
2500 Support Services - Business	405,665
2600 Operation and Maintenance of Plant Services	3,014,625
2700 Student Transportation Services	2,248,295
2800 Support Services - Central	3,500
2900 Other Support Services	53,000
Total Support Services	\$11,154,459
3000 Operation of Non-Instructional Services	
3200 Student Activities	985,629
Total Operation of Non-Instructional Services	\$985,629
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	2,150,000
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$2,300,000
Total Estimated Expenditures and Other Financing Uses	\$34,847,331

2018-2019 Final General Fund Budget

LEA : 105253903 General McLane SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,107,717
200 Personnel Services - Employee Benefits	5,131,224
300 Purchased Professional and Technical Services	164,440
400 Purchased Property Services	1,500
500 Other Purchased Services	350,200
600 Supplies	302,209
700 Property	45,847
Total Regular Programs - Elementary / Secondary	\$14,103,137
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,999,125
200 Personnel Services - Employee Benefits	1,222,952
300 Purchased Professional and Technical Services	448,302
500 Other Purchased Services	563,650
600 Supplies	35,241
Total Special Programs - Elementary / Secondary	\$4,269,270
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	573,499
200 Personnel Services - Employee Benefits	374,662
300 Purchased Professional and Technical Services	391,538
600 Supplies	20,180
700 Property	41,561
Total Vocational Education	\$1,401,440
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	45,456
200 Personnel Services - Employee Benefits	28,885
300 Purchased Professional and Technical Services	444,055
500 Other Purchased Services	112,000
Total Other Instructional Programs - Elementary / Secondary	\$630,396
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	3,000
Total Adult Education Programs	\$3,000
Total Instruction	\$20,407,243
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	696,058
200 Personnel Services - Employee Benefits	445,411
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	4,000
600 Supplies	34,526
800 Other Objects	1,500
Total Support Services - Students	\$1,186,495

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	644,327
200 Personnel Services - Employee Benefits	537,599
300 Purchased Professional and Technical Services	5,645
400 Purchased Property Services	41,430
500 Other Purchased Services	56,730
600 Supplies	209,945
700 Property	19,058
800 Other Objects	444
Total Support Services - Instructional Staff	\$1,515,178
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,220,814
200 Personnel Services - Employee Benefits	697,084
300 Purchased Professional and Technical Services	187,435
500 Other Purchased Services	49,812
600 Supplies	74,317
700 Property	23,740
Total Support Services - Administration	\$2,253,202
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	270,970
200 Personnel Services - Employee Benefits	194,124
300 Purchased Professional and Technical Services	180
600 Supplies	7,825
700 Property	1,400
Total Support Services - Pupil Health	\$474,499
2500 Support Services - Business	
100 Personnel Services - Salaries	218,508
200 Personnel Services - Employee Benefits	145,920
300 Purchased Professional and Technical Services	2,110
500 Other Purchased Services	19,902
600 Supplies	18,225
800 Other Objects	1,000
Total Support Services - Business	\$405,665
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,016,223
200 Personnel Services - Employee Benefits	738,476
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	725,946
500 Other Purchased Services	126,640
600 Supplies	283,440
700 Property	62,400
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$3,014,625
2700 Student Transportation Services	
100 Personnel Services - Salaries	994,979

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	487,723
300 Purchased Professional and Technical Services	8,664
400 Purchased Property Services	22,444
500 Other Purchased Services	72,567
600 Supplies	279,293
700 Property	382,400
800 Other Objects	225
Total Student Transportation Services	\$2,248,295
2800 Support Services - Central	
500 Other Purchased Services	3,500
Total Support Services - Central	\$3,500
2900 Other Support Services	
500 Other Purchased Services	53,000
Total Other Support Services	\$53,000
Total Support Services	\$11,154,459
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	494,217
200 Personnel Services - Employee Benefits	227,987
300 Purchased Professional and Technical Services	52,268
400 Purchased Property Services	9,900
500 Other Purchased Services	141,443
600 Supplies	12,600
700 Property	46,414
800 Other Objects	800
Total Student Activities	\$985,629
Total Operation of Non-Instructional Services	\$985,629
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,150,000
Total Interfund Transfers - Out	\$2,150,000
5900 Budgetary Reserve	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$2,300,000
TOTAL EXPENDITURES	\$34,847,331

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	17,500,000	16,175,000
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	4,000,000	4,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	35,000	35,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	50,000
Other Agency Fund		
Permanent Fund	500,000	500,000

Total Cash and Short-Term Investments	\$22,085,000	\$20,760,000
--	---------------------	---------------------

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	2,450,000	2,500,000
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	662,680	610,600
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	\$3,112,680	\$3,110,600
TOTAL CASH AND INVESTMENTS	\$25,197,680	\$23,870,600

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		
0540 Accumulated Compensated Absences	1,800,000	1,900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	615,000	615,000
0599 Other Noncurrent Liabilities	47,586,000	47,586,000

Total General Fund	\$50,001,000	\$50,101,000
---------------------------	---------------------	---------------------

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

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

970,000

970,000

Total Food Service / Cafeteria Operations Fund

\$970,000

\$970,000

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	\$50,971,000	\$51,071,000

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	4,000,000	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		
Capital Reserve Fund - § 1431	500,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
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 Short-Term Payables	\$4,550,000	\$4,650,000
TOTAL INDEBTEDNESS	\$55,521,000	\$55,721,000

Account Description	Amounts
0810 Nonspendable Fund Balance	122,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,807,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,125,469
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,932,469
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,204,469