

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2018



President of the Board - Original Signature Required

6/14/2018

Date



Secretary of the Board - Original Signature Required

6/14/2018

Date



Chief School Administrator - Original Signature Required

6/14/2018

Date

John Bowden

Contact Person

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Telephone

Extension

john_bowden@pequeavalley.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pequea Valley SD	COUNTY : Lancaster	AUN : 113365303
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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	\$37241828
Ending Unassigned Fund Balance	\$2078049
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.6%

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 6/14/2018
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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 : Pequea Valley SD	County : Lancaster	AUN Number : 113365303
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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 6/14/2018
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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>
1480	Tax Data: County 1 - Current Year Tax Levy cannot increase by more than (100% + Prior Year's Index) from the previous year if a countywide reassessment was indicated. County 1 - Current Year Tax Levy: \$24,833,881.00 County 1 - Prior Year Tax Levy: \$24,130,231.00	The Real Estate Tax Report (RETR) correctly adjusts for assessment growth and reflects that the tax increase is within the allowable index. This validation error does not adjust for growth in the taxable assessment value.
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.	For unanticipated expenses not budgeted for
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Future PSERS and Healthcare expenses

<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	68,530
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,200,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,966,494
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,166,494</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	27,561,900
7000 Revenue from State Sources	8,495,427
8000 Revenue from Federal Sources	1,296,056
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$37,353,383</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$48,519,877</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	23,480,300
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	27,000
6114 Payments in Lieu of Current Taxes - State / Local	1,000
6150 Current Act 511 Taxes - Proportional Assessments	2,695,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	640,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	25,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	387,000
6910 Rentals	3,500
6990 Refunds and Other Miscellaneous Revenue	52,500
	\$27,561,900
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	2,800,914
7160 Tuition for Orphans Subsidy	125,000
7220 Vocational Education	50,000
7271 Special Education funds for School-Aged Pupils	862,378
7311 Pupil Transportation Subsidy	1,090,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	315,381
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,715
7340 State Property Tax Reduction Allocation	375,048
7505 Ready to Learn Block Grant	113,000
7810 State Share of Social Security and Medicare Taxes	495,009
7820 State Share of Retirement Contributions	2,226,982
	\$8,495,427
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,056,641
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	177,901
8517 NCLB, Title IV - 21st Century Schools	61,514
	\$1,296,056
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	37,353,383

Act 1 Index (current): 2.4% | Act 1 Index (prior): 2.5%

Calculation Method:

Approx. Tax Revenue from RE Taxes: **\$23,480,300**
 Amount of Tax Relief for Homestead Exclusions: **\$375,235**
 Total Approx. Tax Revenue: **\$23,855,535**
 Approx. Tax Levy for Tax Rate Calculation: **\$24,833,881**
 Lancaster

Total

2017-18 Data

a. Assessed Value	\$1,305,458,800	\$1,305,458,800
b. Real Estate Mills	18.4841	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,559,589,915	\$1,559,589,915
d. Assessed Value	\$1,691,612,100	\$1,691,612,100
e. Assessed Value of New Constr/ Renov	\$28,203,282	\$28,203,282

2017-18 Calculations

f. 2017-18 Tax Levy	\$24,130,231	\$24,130,231
(a * b)		

2018-19 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2017-18 Tax Levy	\$24,130,231	\$24,130,231
(f Total * g)		
i. Base Mills Subject to Index	14.5064	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.000000%	96.000000%
k. Tax Levy Needed	\$24,833,881	\$24,833,881
(Approx. Tax Levy * g)		

I. 2018-19 Real Estate Tax Rate

(k / d * 1000)	14.6806	
m. Tax Levy Generated by Mills	\$24,833,881	\$24,833,881
(l / 1000 * d)		

III.

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$24,458,646	\$24,458,646
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	\$23,480,300	\$23,480,300
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4% | Act 1 Index (prior): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$23,480,300
 Amount of Tax Relief for Homestead Exclusions: ~~\$375,235~~
 Total Approx. Tax Revenue: \$23,855,535
 Approx. Tax Levy for Tax Rate Calculation: \$24,833,881

Lancaster
 Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	14.8690	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$25,152,580	\$25,152,580
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	\$6,164.97	
Number of Homestead/Farmstead Properties	4146	4146
Median Assessed Value of Homestead Properties		\$221,600

AUN: 113365303 Pequea Valley SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.4% | Act 1 Index (prior): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$23,480,300

Amount of Tax Relief for Homestead Exclusions \$375,235

Total Approx. Tax Revenue: \$23,855,535

Approx. Tax Levy for Tax Rate Calculation: \$24,833,881

Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$375,048

\$0

\$375,048

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$187

\$187

\$187

Amount of Tax Relief from State/Local Sources

\$375,235

CODE

6111	Current Real Estate Taxes							<u>Net Tax Revenue Generated By Mills</u>
<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>		
Lancaster	1,691,612,100	14.6806	24,833,881	375,235	24,458,646	X	96.000000%	23,480,300
Totals:	1,691,612,100		24,833,881	=	24,458,646	X	=	23,480,300

		<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120	Current Per Capita Taxes, Section 679	\$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments				
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0

		<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
Total Current Act 511 Taxes – Flat Rate Assessments				0	0
6150	Current Act 511 Taxes – Proportional Assessments				
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	2,320,000	2,320,000
6152	Current Act 511 Occupation Taxes	0.000%	0.000%	0	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	375,000	375,000
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				2,695,000	2,695,000
Total Act 511, Current Taxes				2,695,000	2,695,000
Act 511 Tax Limit -->	1,559,589,915	X	12	Mills	18,715,079
					(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Lancaster	14.5064	14.6806	1.21%	Yes	2.5%				
	<u>Current Act 511 Taxes -- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.4%				

Description

Amount

1000 Instruction		
1100 Regular Programs - Elementary / Secondary	14,468,521	
1200 Special Programs - Elementary / Secondary	4,456,405	
1300 Vocational Education	930,534	
1400 Other Instructional Programs - Elementary / Secondary	315,660	
1500 Nonpublic School Programs	56,000	
Total Instruction	\$20,227,120	
2000 Support Services		
2100 Support Services - Students	1,701,019	
2200 Support Services - Instructional Staff	1,847,710	
2300 Support Services - Administration	2,431,989	
2400 Support Services - Pupil Health	408,289	
2500 Support Services - Business	633,862	
2600 Operation and Maintenance of Plant Services	2,523,315	
2700 Student Transportation Services	2,435,633	
2800 Support Services - Central	276,527	
2900 Other Support Services	28,000	
Total Support Services	\$12,286,344	
3000 Operation of Non-Instructional Services		
3200 Student Activities	615,573	
3300 Community Services	28,949	
Total Operation of Non-Instructional Services	\$644,522	
5000 Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out	4,203,053	
Total Other Expenditures and Financing Uses	\$4,203,053	
Total Estimated Expenditures and Other Financing Uses	\$37,361,039	

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,334,462
200 Personnel Services - Employee Benefits	4,515,548
300 Purchased Professional and Technical Services	970,000
400 Purchased Property Services	111,500
500 Other Purchased Services	884,500
600 Supplies	652,511
Total Regular Programs - Elementary / Secondary	\$14,468,521
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,130,341
200 Personnel Services - Employee Benefits	734,717
300 Purchased Professional and Technical Services	1,334,426
400 Purchased Property Services	27,000
500 Other Purchased Services	1,223,621
600 Supplies	4,300
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	\$4,456,405
1300 Vocational Education	
100 Personnel Services - Salaries	128,125
200 Personnel Services - Employee Benefits	83,101
500 Other Purchased Services	660,000
600 Supplies	3,800
800 Other Objects	55,508
Total Vocational Education	\$930,534
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	134,255
200 Personnel Services - Employee Benefits	85,685
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	66,920
600 Supplies	800
Total Other Instructional Programs - Elementary / Secondary	\$315,660
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	56,000
Total Nonpublic School Programs	\$56,000
Total Instruction	\$20,227,120
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,019,777
200 Personnel Services - Employee Benefits	633,492
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	32,400
600 Supplies	12,350
800 Other Objects	2,000

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,701,019
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	510,835
200 Personnel Services - Employee Benefits	509,105
300 Purchased Professional and Technical Services	58,000
400 Purchased Property Services	124,375
500 Other Purchased Services	71,800
600 Supplies	152,095
700 Property	410,400
800 Other Objects	11,100
Total Support Services - Instructional Staff	\$1,847,710
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,377,133
200 Personnel Services - Employee Benefits	829,620
300 Purchased Professional and Technical Services	107,500
500 Other Purchased Services	26,800
600 Supplies	36,936
800 Other Objects	54,000
Total Support Services - Administration	\$2,431,989
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	162,230
200 Personnel Services - Employee Benefits	97,471
300 Purchased Professional and Technical Services	139,188
500 Other Purchased Services	500
600 Supplies	8,900
Total Support Services - Pupil Health	\$408,289
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	373,579
200 Personnel Services - Employee Benefits	228,483
400 Purchased Property Services	500
500 Other Purchased Services	1,300
600 Supplies	15,000
800 Other Objects	15,000
Total Support Services - Business	\$633,862
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	505,230
200 Personnel Services - Employee Benefits	371,310
300 Purchased Professional and Technical Services	69,000
400 Purchased Property Services	1,061,260
500 Other Purchased Services	119,500
600 Supplies	394,415
800 Other Objects	2,600
Total Operation and Maintenance of Plant Services	\$2,523,315
2700 <u>Student Transportation Services</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	50,005
200 Personnel Services - Employee Benefits	35,628
500 Other Purchased Services	2,350,000
Total Student Transportation Services	\$2,435,633
2800 Support Services - Central	
100 Personnel Services - Salaries	65,376
200 Personnel Services - Employee Benefits	40,142
300 Purchased Professional and Technical Services	92,500
500 Other Purchased Services	66,959
600 Supplies	2,500
800 Other Objects	9,050
Total Support Services - Central	\$276,527
2900 Other Support Services	
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	25,500
Total Other Support Services	\$28,000
Total Support Services	\$12,286,344
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	302,270
200 Personnel Services - Employee Benefits	139,305
300 Purchased Professional and Technical Services	36,130
400 Purchased Property Services	6,720
500 Other Purchased Services	71,810
600 Supplies	42,352
700 Property	11,616
800 Other Objects	5,370
Total Student Activities	\$615,573
3300 Community Services	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	2,949
300 Purchased Professional and Technical Services	15,000
600 Supplies	2,000
800 Other Objects	2,000
Total Community Services	\$28,949
Total Operation of Non-Instructional Services	\$644,522
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	4,203,053
Total Interfund Transfers - Out	\$4,203,053
Total Other Expenditures and Financing Uses	\$4,203,053
TOTAL EXPENDITURES	\$37,361,039

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	11,700,000	11,200,000
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	2,900,000	2,700,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	125,000	120,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	1,250,000	1,200,000
Activity Fund		
Other Agency Fund		
Permanent Fund		

\$15,975,000

\$15,220,000

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		

06/30/2018 Estimate 06/30/2019 Projection

Long-Term Investments
Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$15,975,000	\$15,220,000

06/30/2018 Estimate 06/30/2019 Projection

Long-Term Indebtedness

General 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 General Fund

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

06/30/2018 Estimate 06/30/2019 Projection

Long-Term Indebtedness

- 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

06/30/2018 Estimate 06/30/2019 Projection

Long-Term Indebtedness

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

06/30/2018 Estimate 06/30/2019 Projection

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

Total Permanent Fund		
Total Long-Term Indebtedness		

Short-Term Payables

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	4,272,872	3,754,254
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	\$4,272,872	\$3,754,254

TOTAL INDEBTEDNESS

	\$4,272,872	\$3,754,254
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Account Description	Amounts
0810 Nonspendable Fund Balance	68,530
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,200,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,958,838
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,158,838
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,227,368