

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

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jeffrey A Fox

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Extn :3905

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : North East SD	COUNTY : Erie	AUN : 105258303
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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	\$24764569
Ending Unassigned Fund Balance	\$1472836
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.9%

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 : North East SD	County : Erie	AUN Number : 105258303
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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
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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.	
1550	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. (A x B x TR) - C: \$19,523.11 C x 2%: \$11,164.00	2018 Homestead Assessed Values are less than \$14,158 and results in a cumulative Homestead exclusion amount of \$19,576 that is redistributed among remaining Homestead/Farmstead properties. This raises the Assessed Value Exclusion from \$13,688 to \$14,158.
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.	Reserve for operating capital and unanticipated 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 compensated absences, debt service, health insurance, capital projects and OPEB.

<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	411,569
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,869,570
0840 Assigned Fund Balance	3,480
0850 Unassigned Fund Balance	2,495,681
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,368,731</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,720,022
7000 Revenue from State Sources	14,422,147
8000 Revenue from Federal Sources	622,400
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$24,764,569</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$37,133,300</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,572,777
6113 Public Utility Realty Taxes	10,000
6150 Current Act 511 Taxes - Proportional Assessments	1,230,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	450,000
6500 Earnings on Investments	94,000
6700 Revenues from LEA Activities	23,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	258,200
6910 Rentals	14,000
6940 Tuition from Patrons	53,500
6990 Refunds and Other Miscellaneous Revenue	14,045
REVENUE FROM LOCAL SOURCES	\$9,720,022
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,658,650
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,186,335
7311 Pupil Transportation Subsidy	410,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	395,202
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	558,155
7505 Ready to Learn Block Grant	286,805
7810 State Share of Social Security and Medicare Taxes	515,000
7820 State Share of Retirement Contributions	2,330,000
REVENUE FROM STATE SOURCES	\$14,422,147
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	455,400
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,000
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	22,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	69,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
REVENUE FROM FEDERAL SOURCES	\$622,400
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,764,569

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,572,777	
Amount of Tax Relief for Homestead Exclusions	<u>\$558,200</u>	
Total Approx. Tax Revenue:	\$8,130,977	
Approx. Tax Levy for Tax Rate Calculation:	\$8,638,146	

	Erie	Total
<hr/>		
2017-18 Data		
a. Assessed Value	\$612,700,086	\$612,700,086
b. Real Estate Mills	13.9500	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$539,361,599	\$539,361,599
d. Assessed Value	\$613,069,266	\$613,069,266
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2017-18 Calculations		
f. 2017-18 Tax Levy	\$8,547,166	\$8,547,166
(a * b)		
2018-19 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$8,547,166	\$8,547,166
(f Total * g)		
i. Base Mills Subject to Index	13.9500	
(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	93.72311%	93.72311%
k. Tax Levy Needed	\$8,638,146	\$8,638,146
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	14.0900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,638,146	\$8,638,146
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,079,946
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,572,777
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,572,777	
Amount of Tax Relief for Homestead Exclusions	<u>\$558,200</u>	
Total Approx. Tax Revenue:	\$8,130,977	
Approx. Tax Levy for Tax Rate Calculation:	\$8,638,146	
	Erie	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.4243	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,843,095	\$8,843,095
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	\$14,158.27	
Number of Homestead/Farmstead Properties	2896	2896
Median Assessed Value of Homestead Properties		\$118,595

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,572,777
Amount of Tax Relief for Homestead Exclusions	<u>\$558,200</u>
Total Approx. Tax Revenue:	\$8,130,977
Approx. Tax Levy for Tax Rate Calculation:	\$8,638,146

Erie	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$558,155	Lowering RE Tax Rate	\$0	\$558,155
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$45			\$45
Amount of Tax Relief from State/Local Sources				\$558,200

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	613,069,266	14.0900	8,638,146			93.72311%	
Totals:	613,069,266		8,638,146	558,200 =	8,079,946 X	93.72311% =	7,572,777

	<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	\$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 0 0

	<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	1.000%	0.000%	1,100,000	1,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	130,000	130,000
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 1,230,000 1,230,000

Total Act 511, Current Taxes 1,230,000

Act 511 Tax Limit -->	539,361,599 X	12	6,472,339
	Market Value	Mills	(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>									
	Erie	13.9500	14.0900	1.01%	Yes	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,295,511
1200 Special Programs - Elementary / Secondary	3,107,385
1300 Vocational Education	716,811
1400 Other Instructional Programs - Elementary / Secondary	305,286
Total Instruction	\$14,424,993
2000 Support Services	
2100 Support Services - Students	543,428
2200 Support Services - Instructional Staff	874,108
2300 Support Services - Administration	2,050,050
2400 Support Services - Pupil Health	306,292
2500 Support Services - Business	349,575
2600 Operation and Maintenance of Plant Services	2,256,085
2700 Student Transportation Services	1,040,646
2900 Other Support Services	30,495
Total Support Services	\$7,450,679
3000 Operation of Non-Instructional Services	
3200 Student Activities	620,151
3300 Community Services	45,500
Total Operation of Non-Instructional Services	\$665,651
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,543,366
5200 Interfund Transfers - Out	679,880
Total Other Expenditures and Financing Uses	\$2,223,246
Total Estimated Expenditures and Other Financing Uses	\$24,764,569

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,774,255
200 Personnel Services - Employee Benefits	3,776,271
300 Purchased Professional and Technical Services	209,780
400 Purchased Property Services	39,300
500 Other Purchased Services	206,895
600 Supplies	243,115
700 Property	44,290
800 Other Objects	1,605
Total Regular Programs - Elementary / Secondary	\$10,295,511
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,288,224
200 Personnel Services - Employee Benefits	777,817
300 Purchased Professional and Technical Services	417,900
500 Other Purchased Services	583,200
600 Supplies	40,019
800 Other Objects	225
Total Special Programs - Elementary / Secondary	\$3,107,385
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	208,500
200 Personnel Services - Employee Benefits	140,797
400 Purchased Property Services	560
500 Other Purchased Services	338,326
600 Supplies	27,503
700 Property	1,125
Total Vocational Education	\$716,811
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	78,553
200 Personnel Services - Employee Benefits	46,233
400 Purchased Property Services	500
500 Other Purchased Services	180,000
Total Other Instructional Programs - Elementary / Secondary	\$305,286
Total Instruction	\$14,424,993
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	328,461
200 Personnel Services - Employee Benefits	204,308
300 Purchased Professional and Technical Services	700
500 Other Purchased Services	2,120
600 Supplies	7,529
800 Other Objects	310
Total Support Services - Students	\$543,428
2200 <u>Support Services - Instructional Staff</u>	

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	411,296
200 Personnel Services - Employee Benefits	359,326
300 Purchased Professional and Technical Services	1,410
400 Purchased Property Services	28,495
500 Other Purchased Services	1,770
600 Supplies	70,512
700 Property	500
800 Other Objects	799
Total Support Services - Instructional Staff	\$874,108
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,127,210
200 Personnel Services - Employee Benefits	691,897
300 Purchased Professional and Technical Services	136,000
400 Purchased Property Services	10,660
500 Other Purchased Services	43,000
600 Supplies	26,203
700 Property	3,500
800 Other Objects	11,580
Total Support Services - Administration	\$2,050,050
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	179,080
200 Personnel Services - Employee Benefits	114,327
300 Purchased Professional and Technical Services	6,165
500 Other Purchased Services	1,250
600 Supplies	4,300
700 Property	920
800 Other Objects	250
Total Support Services - Pupil Health	\$306,292
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	186,964
200 Personnel Services - Employee Benefits	118,361
300 Purchased Professional and Technical Services	12,450
400 Purchased Property Services	2,500
500 Other Purchased Services	1,600
600 Supplies	25,500
700 Property	700
800 Other Objects	1,500
Total Support Services - Business	\$349,575
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	807,137
200 Personnel Services - Employee Benefits	535,778
300 Purchased Professional and Technical Services	67,320
400 Purchased Property Services	462,500
500 Other Purchased Services	80,200
600 Supplies	279,500
700 Property	23,300

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<u>Description</u>	<u>Amount</u>
800 Other Objects	350
Total Operation and Maintenance of Plant Services	\$2,256,085
2700 Student Transportation Services	
100 Personnel Services - Salaries	508,477
200 Personnel Services - Employee Benefits	237,519
300 Purchased Professional and Technical Services	8,700
400 Purchased Property Services	2,200
500 Other Purchased Services	91,800
600 Supplies	191,700
800 Other Objects	250
Total Student Transportation Services	\$1,040,646
2900 Other Support Services	
500 Other Purchased Services	30,495
Total Other Support Services	\$30,495
Total Support Services	\$7,450,679
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	282,320
200 Personnel Services - Employee Benefits	110,085
300 Purchased Professional and Technical Services	89,696
500 Other Purchased Services	63,825
600 Supplies	32,105
700 Property	41,735
800 Other Objects	385
Total Student Activities	\$620,151
3300 Community Services	
300 Purchased Professional and Technical Services	45,500
Total Community Services	\$45,500
Total Operation of Non-Instructional Services	\$665,651
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	278,366
900 Other Uses of Funds	1,265,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,543,366
5200 Interfund Transfers - Out	
900 Other Uses of Funds	679,880
Total Interfund Transfers - Out	\$679,880
Total Other Expenditures and Financing Uses	\$2,223,246
TOTAL EXPENDITURES	\$24,764,569

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	14,380,000	9,250,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	10,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	525,000	550,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	200,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	100,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$15,340,000	\$10,210,000
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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	\$15,340,000	\$10,210,000
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	13,920,000	14,635,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	875,000	875,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	185,000	185,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$14,980,000	\$15,695,000
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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

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$14,980,000	\$15,695,000

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

General Fund	3,500,000	3,750,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	10,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	50,000	50,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,000	75,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	200,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	100,000
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$3,960,000	\$4,185,000
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TOTAL INDEBTEDNESS	\$18,940,000	\$19,880,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	411,569
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,895,895
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,472,836
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,368,731

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,780,300
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