


FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

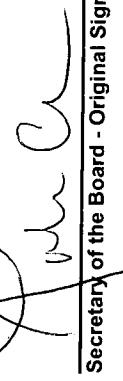
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/07/2018



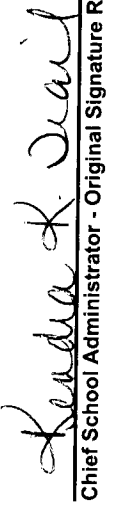
President of the Board - Original Signature Required

6/7/18
Date



Secretary of the Board - Original Signature Required

6/7/18
Date



Chief School Administrator - Original Signature Required

6-7-18
Date

Jolinda Wilson
Contact Person

(717)597-3226 Extn :50513
Telephone Extension

jwilson@gcasd.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Greencastle-Antrim SD	COUNTY : Franklin	AUN : 112283003
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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	\$40892651
Ending Unassigned Fund Balance	\$80030
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.2%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT <i>Kendra K. Nail</i>	DATE <i>6-14-2018</i>
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

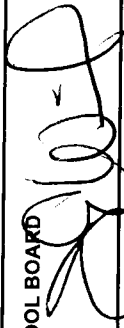
24 PS 6-687(a)(1)

(03/2006)

School District Name : Greencastle-Antrim SD	County : Franklin	AUN Number : 112283003
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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 5/3/18
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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>
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.	Money available for unexpected 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.	Money assigned for future use for retirement benefits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Money assigned for future use for budgetary deficits.

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

2,274,500

0840 Assigned Fund Balance

1,616,358

0850 Unassigned Fund Balance

500,000

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$4,390,858

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

26,137,270

7000 Revenue from State Sources

12,960,915

8000 Revenue from Federal Sources

458,138

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$39,556,323

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

\$43,947,181

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	21,437,270
6112 Interim Real Estate Taxes	98,000
6113 Public Utility Realty Taxes	23,400
6140 Current Act 511 Taxes - Flat Rate Assessments	25,000
6150 Current Act 511 Taxes - Proportional Assessments	3,040,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	650,000
6500 Earnings on Investments	120,000
6700 Revenues from LEA Activities	150,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	505,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	10,000
6960 Services Provided Other Local Governmental Units / LEAs	30,000
6980 Revenue from Community Services Activities	3,600
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$26,137,270
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,170,267
7160 Tuition for Orphans Subsidy	80,000
7271 Special Education funds for School-Aged Pupils	1,375,597
7311 Pupil Transportation Subsidy	736,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	119,678
7330 Health Services (Medical, Dental, Nurse, Act 25)	58,000
7340 State Property Tax Reduction Allocation	630,686
7505 Ready to Learn Block Grant	379,241
7810 State Share of Social Security and Medicare Taxes	626,598
7820 State Share of Retirement Contributions	2,734,848
REVENUE FROM STATE SOURCES	\$12,960,915
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	375,436
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	82,702
REVENUE FROM FEDERAL SOURCES	\$458,138
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	39,556,323

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$21,437,270
Amount of Tax Relief for Homestead Exclusions	<u>\$637,703</u>
Total Approx. Tax Revenue:	\$22,074,973
Approx. Tax Levy for Tax Rate Calculation:	\$22,968,193

Franklin

Total

2017-18 Data		
a. Assessed Value	\$204,657,780	\$204,657,780
b. Real Estate Mills	109.8400	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,451,832,771	\$1,451,832,771
d. Assessed Value	\$209,105,910	\$209,105,910
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$22,479,611	\$22,479,611
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$22,479,611	\$22,479,611
(f Total * g)		
i. Base Mills Subject to Index	109.8400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$22,968,193	\$22,968,193
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	109.8400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,968,193	\$22,968,193
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,330,490
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,437,270
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,437,270	
Amount of Tax Relief for Homestead Exclusions	<u>\$637,703</u>	
Total Approx. Tax Revenue:	\$22,074,973	
Approx. Tax Levy for Tax Rate Calculation:	\$22,968,193	
	Franklin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	113.2450	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,680,199	\$23,680,199
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	\$1,167.00	
Number of Homestead/Farmstead Properties	4983	4983
Median Assessed Value of Homestead Properties		\$21,500

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,437,270
Amount of Tax Relief for Homestead Exclusions	<u>\$637,703</u>
Total Approx. Tax Revenue:	\$22,074,973
Approx. Tax Levy for Tax Rate Calculation:	\$22,968,193

Franklin	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$630,686	Lowering RE Tax Rate	\$0	\$630,686
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$7,017			\$7,017
Amount of Tax Relief from State/Local Sources				\$637,703

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>
Franklin	209,105,910	109.8400	22,968,193			96.00000%	
Totals:	209,105,910		22,968,193	637,703	22,330,490	96.00000%	21,437,270

	<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	25,000
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 25,000 25,000

	<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%	2,570,000	2,570,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	470,000	470,000
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 3,040,000 3,040,000

Total Act 511, Current Taxes 3,065,000

Act 511 Tax Limit -->	1,451,832,771	X	12	17,421,993
	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> Franklin	109.8400	109.8400	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,509,229
1200 Special Programs - Elementary / Secondary	4,908,100
1300 Vocational Education	830,565
1400 Other Instructional Programs - Elementary / Secondary	385,066
1700 Higher Education Programs for Secondary Students	7,700
Total Instruction	\$26,640,660
2000 Support Services	
2100 Support Services - Students	1,206,082
2200 Support Services - Instructional Staff	944,821
2300 Support Services - Administration	2,625,443
2400 Support Services - Pupil Health	410,523
2500 Support Services - Business	505,692
2600 Operation and Maintenance of Plant Services	2,373,330
2700 Student Transportation Services	1,669,125
2800 Support Services - Central	1,040,949
2900 Other Support Services	84,103
Total Support Services	\$10,860,068
3000 Operation of Non-Instructional Services	
3200 Student Activities	707,187
3300 Community Services	3,788
Total Operation of Non-Instructional Services	\$710,975
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,898,488
5200 Interfund Transfers - Out	782,460
Total Other Expenditures and Financing Uses	\$2,680,948
Total Estimated Expenditures and Other Financing Uses	\$40,892,651

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	11,623,192
200 Personnel Services - Employee Benefits	7,538,525
300 Purchased Professional and Technical Services	372,350
400 Purchased Property Services	206,775
500 Other Purchased Services	448,753
600 Supplies	291,096
700 Property	20,200
800 Other Objects	8,338
Total Regular Programs - Elementary / Secondary	\$20,509,229
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,525,795
200 Personnel Services - Employee Benefits	1,004,230
300 Purchased Professional and Technical Services	2,186,760
400 Purchased Property Services	1,000
500 Other Purchased Services	160,400
600 Supplies	29,300
800 Other Objects	615
Total Special Programs - Elementary / Secondary	\$4,908,100
1300 <u>Vocational Education</u>	
500 Other Purchased Services	830,565
Total Vocational Education	\$830,565
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	34,900
200 Personnel Services - Employee Benefits	16,766
300 Purchased Professional and Technical Services	130,000
500 Other Purchased Services	190,000
600 Supplies	13,400
Total Other Instructional Programs - Elementary / Secondary	\$385,066
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	6,500
600 Supplies	1,200
Total Higher Education Programs for Secondary Students	\$7,700
Total Instruction	\$26,640,660
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	562,466
200 Personnel Services - Employee Benefits	433,214
300 Purchased Professional and Technical Services	179,095
500 Other Purchased Services	12,040
600 Supplies	18,071
800 Other Objects	1,196

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,206,082
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	466,105
200 Personnel Services - Employee Benefits	409,211
300 Purchased Professional and Technical Services	37,245
400 Purchased Property Services	100
500 Other Purchased Services	2,650
600 Supplies	28,270
800 Other Objects	1,240
Total Support Services - Instructional Staff	\$944,821
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,346,804
200 Personnel Services - Employee Benefits	874,135
300 Purchased Professional and Technical Services	226,625
400 Purchased Property Services	250
500 Other Purchased Services	118,189
600 Supplies	29,190
800 Other Objects	30,250
Total Support Services - Administration	\$2,625,443
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	189,148
200 Personnel Services - Employee Benefits	114,065
300 Purchased Professional and Technical Services	100,600
400 Purchased Property Services	200
600 Supplies	6,250
800 Other Objects	260
Total Support Services - Pupil Health	\$410,523
2500 Support Services - Business	
100 Personnel Services - Salaries	252,025
200 Personnel Services - Employee Benefits	204,711
300 Purchased Professional and Technical Services	17,755
400 Purchased Property Services	3,655
500 Other Purchased Services	11,121
600 Supplies	10,200
800 Other Objects	6,225
Total Support Services - Business	\$505,692
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	50,251
200 Personnel Services - Employee Benefits	21,049
300 Purchased Professional and Technical Services	1,102,700
400 Purchased Property Services	460,600
500 Other Purchased Services	44,280
600 Supplies	663,450
700 Property	30,000
800 Other Objects	1,000

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,373,330
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	124,345
200 Personnel Services - Employee Benefits	80,293
300 Purchased Professional and Technical Services	275
400 Purchased Property Services	6,800
500 Other Purchased Services	1,432,410
600 Supplies	24,850
800 Other Objects	152
Total Student Transportation Services	\$1,669,125
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	104,617
200 Personnel Services - Employee Benefits	92,413
300 Purchased Professional and Technical Services	490,250
400 Purchased Property Services	68,140
500 Other Purchased Services	20,225
600 Supplies	239,939
700 Property	25,000
800 Other Objects	365
Total Support Services - Central	\$1,040,949
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	65,000
500 Other Purchased Services	19,103
Total Other Support Services	\$84,103
Total Support Services	\$10,860,068
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	330,338
200 Personnel Services - Employee Benefits	157,428
300 Purchased Professional and Technical Services	34,000
400 Purchased Property Services	10,730
500 Other Purchased Services	126,630
600 Supplies	40,761
700 Property	1,500
800 Other Objects	5,800
Total Student Activities	\$707,187
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	288
600 Supplies	3,500
Total Community Services	\$3,788
Total Operation of Non-Instructional Services	\$710,975
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	572,488
900 Other Uses of Funds	1,326,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,898,488
5200 Interfund Transfers - Out	
900 Other Uses of Funds	782,460
Total Interfund Transfers - Out	\$782,460
Total Other Expenditures and Financing Uses	\$2,680,948
TOTAL EXPENDITURES	\$40,892,651

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	4,000,000	3,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,400,000	2,100,000
Capital Reserve Fund - § 1431	100,000	100,000
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 Cash and Short-Term Investments	\$5,500,000	\$5,700,000
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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 **\$5,500,000** **\$5,700,000**

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	27,556,227	25,657,739
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	\$27,556,227	\$25,657,739
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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

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

2018-2019 Final General Fund Budget

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Long-Term Indebtedness**06/30/2018 Estimate****06/30/2019 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

<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	\$27,556,227	\$25,657,739

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$27,556,227	\$25,657,739
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,274,500
0840 Assigned Fund Balance	700,000
0850 Unassigned Fund Balance	80,030
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,054,530

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,054,530
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