

PRELIMINARY 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

NORIENE PLATE

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Extn :130

Contact Person

Telephone

Extension

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$232,483.00 Approved Referendum Exception Amt: \$0.00	WILL APPLY FOR EXCEPTIONS
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.	1 TIME, UNFORESEEN EXPENDITURES
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS, CURRICULUM, TECHNOLOGY, BUILDING REPAIRS

<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	260,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,486,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,400,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,886,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	10,090,481
7000 Revenue from State Sources	12,647,706
8000 Revenue from Federal Sources	424,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,162,187</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$29,048,187</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,011,772
6112 Interim Real Estate Taxes	35,000
6113 Public Utility Realty Taxes	8,000
6114 Payments in Lieu of Current Taxes - State / Local	3,000
6140 Current Act 511 Taxes - Flat Rate Assessments	11,000
6150 Current Act 511 Taxes - Proportional Assessments	1,253,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	460,100
6500 Earnings on Investments	17,000
6700 Revenues from LEA Activities	51,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	215,609
6910 Rentals	12,000
6990 Refunds and Other Miscellaneous Revenue	13,000
REVENUE FROM LOCAL SOURCES	\$10,090,481
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,061,000
7160 Tuition for Orphans Subsidy	600
7271 Special Education funds for School-Aged Pupils	1,038,000
7311 Pupil Transportation Subsidy	600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	430,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	29,000
7505 Ready to Learn Block Grant	268,806
7810 State Share of Social Security and Medicare Taxes	410,300
7820 State Share of Retirement Contributions	1,790,000
REVENUE FROM STATE SOURCES	\$12,647,706
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	340,000
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000
REVENUE FROM FEDERAL SOURCES	\$424,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,162,187

Act 1 Index (current): 3.3%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:		4
Approx. Tax Revenue from RE Taxes:	\$8,011,782	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$8,011,782	
Approx. Tax Levy for Tax Rate Calculation:	\$8,708,459	

Beaver Total

2017-18 Data		
a. Assessed Value	\$138,408,565	\$138,408,565
b. Real Estate Mills	58.9000	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$560,298,566	\$560,298,566
d. Assessed Value	\$138,974,937	\$138,974,937
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$8,152,264	\$8,152,264
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2017-18 Tax Levy	\$8,152,264	\$8,152,264
(f Total * g)		
i. Base Mills Subject to Index	58.9000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$8,708,459	\$8,708,459
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	62.6620	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,708,448	\$8,708,448
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,708,448
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,011,772
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
4
\$8,011,782
\$0
\$8,011,782
\$8,708,459
Beaver

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	60.8437	
q. Mills In Excess of Index (if (l > p), (l - p))	1.8183	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,455,749	\$8,455,749
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$252,699	\$252,699
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$232,483	\$232,483

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 3.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Revenue

4

Approx. Tax Revenue from RE Taxes:

\$8,011,782

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$8,011,782

Approx. Tax Levy for Tax Rate Calculation:

\$8,708,459

Beaver

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

Lowering RE Tax Rate

\$0

\$0

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$0

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Beaver	138,974,937	62.6620	8,708,448			92.00000%	
Totals:	138,974,937		8,708,448	0 =	8,708,448 X	92.00000%	= 8,011,772

	Rate		Tax Levy	Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	\$5.00	\$0.00	11,000	11,000
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
Total Current Act 511 Taxes – Flat Rate Assessments			11,000	11,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,250,000	1,160,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	93,000	93,000
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			1,343,000	1,253,000
Total Act 511, Current Taxes				1,264,000
Act 511 Tax Limit -->		560,298,566 X	12	6,723,583
		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>									
	Beaver	58.9000	62.6620	6.39%	No	3.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,704,400
1200 Special Programs - Elementary / Secondary	3,281,936
1300 Vocational Education	450,000
1400 Other Instructional Programs - Elementary / Secondary	26,286
1500 Nonpublic School Programs	1,000
Total Instruction	\$14,463,622
2000 Support Services	
2100 Support Services - Students	898,831
2200 Support Services - Instructional Staff	789,059
2300 Support Services - Administration	1,378,047
2400 Support Services - Pupil Health	182,563
2500 Support Services - Business	393,773
2600 Operation and Maintenance of Plant Services	2,190,546
2700 Student Transportation Services	1,218,708
2800 Support Services - Central	377,900
2900 Other Support Services	13,000
Total Support Services	\$7,442,427
3000 Operation of Non-Instructional Services	
3200 Student Activities	644,624
3300 Community Services	7,738
Total Operation of Non-Instructional Services	\$652,362
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	146,500
Total Facilities Acquisition, Construction and Improvement Services	\$146,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,240,000
Total Other Expenditures and Financing Uses	\$1,240,000
Total Estimated Expenditures and Other Financing Uses	\$23,944,911

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,433,691
200 Personnel Services - Employee Benefits	3,852,284
300 Purchased Professional and Technical Services	113,700
400 Purchased Property Services	8,715
500 Other Purchased Services	622,200
600 Supplies	526,010
700 Property	143,300
800 Other Objects	4,500
Total Regular Programs - Elementary / Secondary	\$10,704,400
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,200,750
200 Personnel Services - Employee Benefits	765,686
300 Purchased Professional and Technical Services	436,400
400 Purchased Property Services	500
500 Other Purchased Services	832,500
600 Supplies	43,500
800 Other Objects	2,600
Total Special Programs - Elementary / Secondary	\$3,281,936
1300 Vocational Education	
500 Other Purchased Services	450,000
Total Vocational Education	\$450,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	3,286
500 Other Purchased Services	15,000
Total Other Instructional Programs - Elementary / Secondary	\$26,286
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	1,000
Total Nonpublic School Programs	\$1,000
Total Instruction	\$14,463,622
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	487,314
200 Personnel Services - Employee Benefits	320,937
300 Purchased Professional and Technical Services	69,780
600 Supplies	20,800
Total Support Services - Students	\$898,831
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	418,685
200 Personnel Services - Employee Benefits	259,274
300 Purchased Professional and Technical Services	88,000

<u>Description</u>	<u>Amount</u>
600 Supplies	23,100
Total Support Services - Instructional Staff	\$789,059
2300 Support Services - Administration	
100 Personnel Services - Salaries	748,409
200 Personnel Services - Employee Benefits	486,588
300 Purchased Professional and Technical Services	22,800
400 Purchased Property Services	3,000
500 Other Purchased Services	32,350
600 Supplies	65,900
800 Other Objects	19,000
Total Support Services - Administration	\$1,378,047
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	115,590
200 Personnel Services - Employee Benefits	50,473
300 Purchased Professional and Technical Services	8,000
600 Supplies	8,500
Total Support Services - Pupil Health	\$182,563
2500 Support Services - Business	
100 Personnel Services - Salaries	182,436
200 Personnel Services - Employee Benefits	142,537
300 Purchased Professional and Technical Services	56,000
500 Other Purchased Services	3,000
600 Supplies	5,500
700 Property	2,800
800 Other Objects	1,500
Total Support Services - Business	\$393,773
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	763,071
200 Personnel Services - Employee Benefits	541,573
300 Purchased Professional and Technical Services	68,300
400 Purchased Property Services	447,400
500 Other Purchased Services	103,200
600 Supplies	267,002
Total Operation and Maintenance of Plant Services	\$2,190,546
2700 Student Transportation Services	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,108
300 Purchased Professional and Technical Services	6,600
500 Other Purchased Services	1,191,000
700 Property	7,000
Total Student Transportation Services	\$1,218,708
2800 Support Services - Central	
100 Personnel Services - Salaries	121,660
200 Personnel Services - Employee Benefits	91,740

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	74,300
400 Purchased Property Services	44,600
500 Other Purchased Services	5,500
600 Supplies	39,100
800 Other Objects	1,000
Total Support Services - Central	\$377,900
2900 Other Support Services	
500 Other Purchased Services	13,000
Total Other Support Services	\$13,000
Total Support Services	\$7,442,427
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	272,980
200 Personnel Services - Employee Benefits	114,141
300 Purchased Professional and Technical Services	58,451
400 Purchased Property Services	8,000
500 Other Purchased Services	70,500
600 Supplies	91,700
700 Property	6,000
800 Other Objects	22,852
Total Student Activities	\$644,624
3300 Community Services	
100 Personnel Services - Salaries	1,150
200 Personnel Services - Employee Benefits	88
300 Purchased Professional and Technical Services	3,000
600 Supplies	2,000
800 Other Objects	1,500
Total Community Services	\$7,738
Total Operation of Non-Instructional Services	\$652,362
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	58,000
700 Property	88,500
Total Facilities Acquisition, Construction and Improvement Services	\$146,500
Total Facilities Acquisition, Construction and Improvement Services	\$146,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	330,000
900 Other Uses of Funds	910,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,240,000
Total Other Expenditures and Financing Uses	\$1,240,000
TOTAL EXPENDITURES	\$23,944,911

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	8,400,000	8,300,000
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	1,600,000	700,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	165,000	160,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	200,000	190,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	49,000	49,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments

\$10,414,000

\$9,399,000

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

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$10,414,000

\$9,399,000

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	10,745,000	9,910,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,000,000	
0540 Accumulated Compensated Absences	125,000	135,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,048,000	2,048,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$13,918,000	\$12,093,000
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

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

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 Permanent Fund

Total Long-Term Indebtedness

\$13,918,000

\$12,093,000

Short-Term Payables

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	3,500,000	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		
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	\$3,500,000	\$3,500,000
TOTAL INDEBTEDNESS	\$17,418,000	\$15,593,000

Account Description	Amounts
0810 Nonspendable Fund Balance	260,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,103,276
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,103,276

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,363,276
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