

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2018

Daley Ranch

President of the Board - Original Signature Required

June 12, 2018
Date

Deanna Lee Wagner

Secretary of the Board - Original Signature Required

June 12, 2018
Date

Sony S. Smith

Chief School Administrator - Original Signature Required

June 12, 2018
Date

Carol L Kauffman

Contact Person

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Extn :193

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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 : Mount Union Area SD	COUNTY : Huntingdon	AUN : 111316003
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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	\$21964793
Ending Unassigned Fund Balance	\$1499880
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.8%

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**

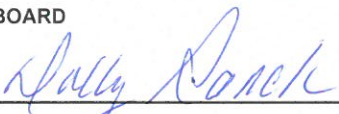

24 PS 6-687(a)(1)

(03/2006)

School District Name : Mount Union Area SD	County : Huntingdon	AUN Number : 111316003
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserved for unexpected, unbudgeted expenditures.
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.	Unreserved, undesignated fund balance as of 6/30/19.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance as of 6/30/19.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,840,941
0850 Unassigned Fund Balance	1,500,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,340,941</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,573,220
7000 Revenue from State Sources	14,039,518
8000 Revenue from Federal Sources	1,009,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$20,621,738</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$25,962,679</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	3,715,743
6113 Public Utility Realty Taxes	5,800
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6120 Current Per Capita Taxes, Section 679	20,888
6140 Current Act 511 Taxes - Flat Rate Assessments	20,888
6150 Current Act 511 Taxes - Proportional Assessments	790,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	559,562
6500 Earnings on Investments	27,350
6700 Revenues from LEA Activities	44,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	260,989
6910 Rentals	17,000
6940 Tuition from Patrons	55,500
6990 Refunds and Other Miscellaneous Revenue	15,000

REVENUE FROM LOCAL SOURCES \$5,573,220**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	8,877,323
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	100,000
7271 Special Education funds for School-Aged Pupils	977,705
7311 Pupil Transportation Subsidy	625,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	864,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	237,988
7505 Ready to Learn Block Grant	334,502
7598 Revenue for the Support of Public Schools	85,000
7810 State Share of Social Security and Medicare Taxes	420,000
7820 State Share of Retirement Contributions	1,420,000

REVENUE FROM STATE SOURCES \$14,039,518**REVENUE FROM FEDERAL SOURCES**

8110 Payments for Federally Impacted Areas	3,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	598,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	86,000
8519 NCLB, Title VI - Flexibility and Accountability	13,000

Amount

REVENUE FROM FEDERAL SOURCES

8731 ARRA - Build America Bonds	263,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	46,000

REVENUE FROM FEDERAL SOURCES \$1,009,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 20,621,738

Act 1 Index (current): 3.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,716,540		
Amount of Tax Relief for Homestead Exclusions	<u>\$237,988</u>		
Total Approx. Tax Revenue:	\$3,954,528		
Approx. Tax Levy for Tax Rate Calculation:	\$4,579,423		

	Huntingdon	Mifflin	Total
<hr/>			
2017-18 Data			
a. Assessed Value	\$73,216,640	\$54,064,405	\$127,281,045
b. Real Estate Mills	42.8800	26.6300	
I. 2018-19 Data			
c. 2016 STEB Market Value	\$273,533,088	\$126,416,411	\$399,949,499
d. Assessed Value	\$73,142,480	\$54,779,035	\$127,921,515
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2017-18 Calculations			
f. 2017-18 Tax Levy	\$3,139,530	\$1,439,735	\$4,579,265
(a * b)			
2018-19 Calculations			
II. g. Percent of Total Market Value	68.39191%	31.60809%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$3,131,847	\$1,447,418	\$4,579,265
(f Total * g)			
i. Base Mills Subject to Index	42.8800	26.7721	
(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	85.38588%	86.08312%	85.60626%
k. Tax Levy Needed	\$3,131,955	\$1,447,468	\$4,579,423
(Approx. Tax Levy * g)			
I. 2018-19 Real Estate Tax Rate	42.8100	26.4200	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$3,131,230	\$1,447,262	\$4,578,492
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,340,504
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$3,715,743
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$3,716,540

Amount of Tax Relief for Homestead Exclusions

\$237,988

Total Approx. Tax Revenue:

\$3,954,528

Approx. Tax Levy for Tax Rate Calculation:

\$4,579,423

Huntingdon

Mifflin

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	44.4236	27.7358	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,249,252	\$1,519,340	\$4,768,592
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$2,061.00	\$3,340.00	
Number of Homestead/Farmstead Properties	1777	920	2697
Median Assessed Value of Homestead Properties			\$74,426

Act 1 Index (current): 3.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$3,716,540

Amount of Tax Relief for Homestead Exclusions

\$237,988

Total Approx. Tax Revenue:

\$3,954,528

Approx. Tax Levy for Tax Rate Calculation:

\$4,579,423

Huntingdon

Mifflin

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$237,988

Lowering RE Tax Rate

\$0

\$237,988

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$237,988

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>
Huntingdon	73,142,480	42.8100	3,131,230			85.38588%	
Mifflin	54,779,035	26.4200	1,447,262			86.08312%	
Totals:	127,921,515		4,578,492	- 237,988 =	4,340,504 X	85.60626% =	3,715,743

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		20,888
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	\$5.00	\$0.00	20,888
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			20,888
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	710,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	80,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes -- Proportional Assessments			790,000
Total Act 511, Current Taxes			810,888
Act 511 Tax Limit -->		399,949,499 X	12
		Market Value	Mills
			4,799,394
			(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>									
	Huntingdon	42.8800	42.8100	-0.15%	Yes	3.6%				
	Mifflin	26.7721	26.4200	-1.30%	Yes	3.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,268,872
1200 Special Programs - Elementary / Secondary	4,228,372
1300 Vocational Education	1,120,786
1400 Other Instructional Programs - Elementary / Secondary	168,535
Total Instruction	\$13,786,565
2000 Support Services	
2100 Support Services - Students	547,517
2200 Support Services - Instructional Staff	161,430
2300 Support Services - Administration	1,337,578
2400 Support Services - Pupil Health	235,157
2500 Support Services - Business	420,265
2600 Operation and Maintenance of Plant Services	1,459,418
2700 Student Transportation Services	936,100
2800 Support Services - Central	252,443
Total Support Services	\$5,349,908
3000 Operation of Non-Instructional Services	
3200 Student Activities	397,690
3300 Community Services	6,230
Total Operation of Non-Instructional Services	\$403,920
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	25,000
Total Facilities Acquisition, Construction and Improvement Services	\$25,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,199,400
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$2,399,400
Total Estimated Expenditures and Other Financing Uses	\$21,964,793

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,430,893
200 Personnel Services - Employee Benefits	3,089,279
300 Purchased Professional and Technical Services	117,000
400 Purchased Property Services	8,000
500 Other Purchased Services	521,000
600 Supplies	74,700
700 Property	20,000
800 Other Objects	8,000
Total Regular Programs - Elementary / Secondary	\$8,268,872
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,008,035
200 Personnel Services - Employee Benefits	1,454,737
300 Purchased Professional and Technical Services	139,500
400 Purchased Property Services	500
500 Other Purchased Services	581,100
600 Supplies	43,900
800 Other Objects	600
Total Special Programs - Elementary / Secondary	\$4,228,372
1300 Vocational Education	
100 Personnel Services - Salaries	311,293
200 Personnel Services - Employee Benefits	187,293
400 Purchased Property Services	1,000
500 Other Purchased Services	607,100
600 Supplies	9,100
700 Property	5,000
Total Vocational Education	\$1,120,786
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	46,775
200 Personnel Services - Employee Benefits	26,110
300 Purchased Professional and Technical Services	62,900
500 Other Purchased Services	25,750
600 Supplies	7,000
Total Other Instructional Programs - Elementary / Secondary	\$168,535
Total Instruction	\$13,786,565
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	317,665
200 Personnel Services - Employee Benefits	200,322
500 Other Purchased Services	2,880
600 Supplies	24,750
800 Other Objects	1,900
Total Support Services - Students	\$547,517

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	57,936
200 Personnel Services - Employee Benefits	44,482
300 Purchased Professional and Technical Services	6,600
500 Other Purchased Services	26,850
600 Supplies	25,562
Total Support Services - Instructional Staff	\$161,430
2300 Support Services - Administration	
100 Personnel Services - Salaries	718,761
200 Personnel Services - Employee Benefits	462,517
300 Purchased Professional and Technical Services	48,000
400 Purchased Property Services	1,000
500 Other Purchased Services	56,900
600 Supplies	34,500
800 Other Objects	15,900
Total Support Services - Administration	\$1,337,578
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	99,875
200 Personnel Services - Employee Benefits	82,282
300 Purchased Professional and Technical Services	45,300
400 Purchased Property Services	200
500 Other Purchased Services	3,000
600 Supplies	4,100
800 Other Objects	400
Total Support Services - Pupil Health	\$235,157
2500 Support Services - Business	
100 Personnel Services - Salaries	194,336
200 Personnel Services - Employee Benefits	152,129
400 Purchased Property Services	40,500
500 Other Purchased Services	4,000
600 Supplies	25,500
800 Other Objects	3,800
Total Support Services - Business	\$420,265
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	486,628
200 Personnel Services - Employee Benefits	356,240
300 Purchased Professional and Technical Services	32,150
400 Purchased Property Services	343,500
500 Other Purchased Services	57,300
600 Supplies	177,600
700 Property	5,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,459,418
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	2,800

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,500
500 Other Purchased Services	930,000
600 Supplies	1,800
Total Student Transportation Services	\$936,100
2800 Support Services - Central	
100 Personnel Services - Salaries	132,673
200 Personnel Services - Employee Benefits	97,770
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	2,500
600 Supplies	15,000
Total Support Services - Central	\$252,443
Total Support Services	\$5,349,908
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	171,750
200 Personnel Services - Employee Benefits	91,840
300 Purchased Professional and Technical Services	19,900
400 Purchased Property Services	9,000
500 Other Purchased Services	54,100
600 Supplies	38,500
700 Property	2,000
800 Other Objects	10,600
Total Student Activities	\$397,690
3300 Community Services	
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	1,500
600 Supplies	3,230
Total Community Services	\$6,230
Total Operation of Non-Instructional Services	\$403,920
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	25,000
Total Facilities Acquisition, Construction and Improvement Services	\$25,000
Total Facilities Acquisition, Construction and Improvement Services	\$25,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,085,400
900 Other Uses of Funds	1,114,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,199,400
5900 Budgetary Reserve	
800 Other Objects	200,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$2,399,400
TOTAL EXPENDITURES	\$21,964,793

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	4,083,982	3,780,000
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	86,836	75,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	572,421	385,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	39,461	25,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,782,700	\$4,265,000

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	\$4,782,700	\$4,265,000
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	25,108,000	23,994,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	168,425	160,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,049,196	2,221,084
0599 Other Noncurrent Liabilities		

Total General Fund	\$27,325,621	\$26,375,084
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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

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	\$27,325,621	\$26,375,084

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	\$27,325,621	\$26,375,084
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,498,006
0850 Unassigned Fund Balance	1,499,880
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,997,886
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,197,886