

PROPOSED VERSION

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

Matthew I Ulmer

(717)744-2139

Extn :

Contact Person

Telephone

Extension

miu@smsd.us

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: \$638,596.00 Approved Referendum Exception Amt: \$0.00	The District plans to apply for all referendum exceptions that it qualifies for. Decisions will then be made by the Board on what expenditure decreases must take place or if they will utilize restricted fund balance to balance the budget.
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.	The District plans to apply for all referendum exceptions that it qualifies for. Decisions will then be made by the Board on what expenditure decreases must take place or if they will utilize restricted fund balance to balance the budget.

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	2,611,000	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	515,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$515,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	25,296,303	
7000 Revenue from State Sources	9,924,992	
8000 Revenue from Federal Sources	198,180	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$35,419,475</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$35,934,475</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	18,963,619
6112 Interim Real Estate Taxes	91,272
6113 Public Utility Realty Taxes	26,183
6114 Payments in Lieu of Current Taxes - State / Local	500,000
6140 Current Act 511 Taxes - Flat Rate Assessments	36,000
6150 Current Act 511 Taxes - Proportional Assessments	4,720,029
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	475,000
6910 Rentals	9,200
REVENUE FROM LOCAL SOURCES	\$25,296,303
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,448,101
7220 Vocational Education	35,093
7271 Special Education funds for School-Aged Pupils	1,008,680
7311 Pupil Transportation Subsidy	604,513
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	489,428
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,279
7340 State Property Tax Reduction Allocation	542,768
7810 State Share of Social Security and Medicare Taxes	531,900
7820 State Share of Retirement Contributions	2,224,230
REVENUE FROM STATE SOURCES	\$9,924,992
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	168,065
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,115
REVENUE FROM FEDERAL SOURCES	\$198,180
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	35,419,475

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

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Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$18,963,619	
Amount of Tax Relief for Homestead Exclusions	<u>\$542,768</u>	
Total Approx. Tax Revenue:	\$19,506,387	
Approx. Tax Levy for Tax Rate Calculation:	\$20,504,472	
	Cumberland	Total

2017-18 Data		
a. Assessed Value	\$1,950,663,700	\$1,950,663,700
b. Real Estate Mills	10.2484	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,624,148,359	\$1,624,148,359
d. Assessed Value	\$1,889,813,100	\$1,889,813,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$19,991,182	\$19,991,182
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$19,991,182	\$19,991,182
(f Total * g)		
i. Base Mills Subject to Index	10.2484	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$20,504,472	\$20,504,472
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	10.8500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,504,472	\$20,504,472
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$19,961,704
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,963,619
(n * Est. Pct. Collection)		

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

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Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$18,963,619	
Amount of Tax Relief for Homestead Exclusions	<u>\$542,768</u>	
Total Approx. Tax Revenue:	\$19,506,387	
Approx. Tax Levy for Tax Rate Calculation:	\$20,504,472	
	Cumberland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	10.4943	
q. Mills In Excess of Index (if (l > p), (l - p))	0.3557	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,832,266	\$19,832,266
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$672,206	\$672,206
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$638,596	\$638,596

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

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

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Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$18,963,619
Amount of Tax Relief for Homestead Exclusions	<u>\$542,768</u>
Total Approx. Tax Revenue:	\$19,506,387
Approx. Tax Levy for Tax Rate Calculation:	\$20,504,472
	Cumberland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$542,768	Lowering RE Tax Rate	\$0	\$542,768
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$542,768

CODE									
6111 <u>Current Real Estate Taxes</u>									
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>		
Cumberland	1,889,813,100	10.8500	20,504,472			95.00000%			
Totals:	1,889,813,100		20,504,472	-	542,768 =	19,961,704 X	95.00000% =	18,963,619	
				<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>	<u>Estimated Revenue</u>		
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	36,000	36,000		
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						36,000	36,000		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			1.100%	0.000%	4,245,029	4,245,029		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	475,000	475,000		
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						4,720,029	4,720,029		
Total Act 511, Current Taxes							4,756,029		
Act 511 Tax Limit -->					1,624,148,359 X	12	19,489,780		
					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> Cumberland <u>Current Act 511 Taxes – Flat Rate Assessments</u>	10.2484	10.8500	5.88%	No	2.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%				
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,250,779
1200 Special Programs - Elementary / Secondary	4,841,975
1300 Vocational Education	354,205
1400 Other Instructional Programs - Elementary / Secondary	79,530
1700 Higher Education Programs for Secondary Students	134,584
Total Instruction	\$20,661,073
2000 Support Services	
2100 Support Services - Students	1,048,758
2200 Support Services - Instructional Staff	1,603,608
2300 Support Services - Administration	2,340,920
2400 Support Services - Pupil Health	534,160
2500 Support Services - Business	360,419
2600 Operation and Maintenance of Plant Services	2,766,421
2700 Student Transportation Services	1,769,530
2800 Support Services - Central	105,458
2900 Other Support Services	31,450
Total Support Services	\$10,560,724
3000 Operation of Non-Instructional Services	
3200 Student Activities	964,627
3300 Community Services	600
Total Operation of Non-Instructional Services	\$965,227
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,450,084
5200 Interfund Transfers - Out	250,000
Total Other Expenditures and Financing Uses	\$3,700,084
Total Estimated Expenditures and Other Financing Uses	\$35,887,108

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,019,855
200 Personnel Services - Employee Benefits	5,952,525
300 Purchased Professional and Technical Services	237,750
400 Purchased Property Services	10,653
500 Other Purchased Services	585,731
600 Supplies	349,131
700 Property	86,215
800 Other Objects	8,919
Total Regular Programs - Elementary / Secondary	\$15,250,779
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,957,060
200 Personnel Services - Employee Benefits	1,744,819
300 Purchased Professional and Technical Services	199,170
500 Other Purchased Services	910,026
600 Supplies	30,900
Total Special Programs - Elementary / Secondary	\$4,841,975
1300 <u>Vocational Education</u>	
500 Other Purchased Services	354,205
Total Vocational Education	\$354,205
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	31,530
500 Other Purchased Services	48,000
Total Other Instructional Programs - Elementary / Secondary	\$79,530
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	134,584
Total Higher Education Programs for Secondary Students	\$134,584
Total Instruction	\$20,661,073
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	548,832
200 Personnel Services - Employee Benefits	451,928
300 Purchased Professional and Technical Services	4,995
500 Other Purchased Services	2,975
600 Supplies	8,448
800 Other Objects	31,580
Total Support Services - Students	\$1,048,758
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	604,186
200 Personnel Services - Employee Benefits	506,843
300 Purchased Professional and Technical Services	20,750
400 Purchased Property Services	126,455

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	94,500
600 Supplies	159,319
700 Property	40,000
800 Other Objects	51,555
Total Support Services - Instructional Staff	\$1,603,608
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,086,923
200 Personnel Services - Employee Benefits	747,990
300 Purchased Professional and Technical Services	249,695
400 Purchased Property Services	96,450
500 Other Purchased Services	61,470
600 Supplies	60,762
800 Other Objects	37,630
Total Support Services - Administration	\$2,340,920
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	181,309
200 Personnel Services - Employee Benefits	161,875
300 Purchased Professional and Technical Services	175,200
400 Purchased Property Services	782
500 Other Purchased Services	775
600 Supplies	14,019
800 Other Objects	200
Total Support Services - Pupil Health	\$534,160
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	164,582
200 Personnel Services - Employee Benefits	110,757
400 Purchased Property Services	24,080
500 Other Purchased Services	22,500
600 Supplies	6,000
800 Other Objects	32,500
Total Support Services - Business	\$360,419
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	845,906
200 Personnel Services - Employee Benefits	765,715
300 Purchased Professional and Technical Services	50,635
400 Purchased Property Services	565,821
500 Other Purchased Services	111,600
600 Supplies	425,404
800 Other Objects	1,340
Total Operation and Maintenance of Plant Services	\$2,766,421
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	70,734
200 Personnel Services - Employee Benefits	29,742
500 Other Purchased Services	1,661,754
600 Supplies	1,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	6,300
Total Student Transportation Services	\$1,769,530
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	73,258
200 Personnel Services - Employee Benefits	30,000
300 Purchased Professional and Technical Services	2,200
Total Support Services - Central	\$105,458
2900 <u>Other Support Services</u>	
500 Other Purchased Services	31,450
Total Other Support Services	\$31,450
Total Support Services	\$10,560,724
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	553,725
200 Personnel Services - Employee Benefits	249,847
300 Purchased Professional and Technical Services	3,575
400 Purchased Property Services	13,500
500 Other Purchased Services	70,680
600 Supplies	65,750
800 Other Objects	7,550
Total Student Activities	\$964,627
3300 <u>Community Services</u>	
600 Supplies	600
Total Community Services	\$600
Total Operation of Non-Instructional Services	\$965,227
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,240,084
900 Other Uses of Funds	2,210,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,450,084
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	250,000
Total Interfund Transfers - Out	\$250,000
Total Other Expenditures and Financing Uses	\$3,700,084
TOTAL EXPENDITURES	\$35,887,108

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Cash and Short-Term Investments

	06/30/2018 Estimate	06/30/2019 Projection
General Fund	3,111,000	3,111,000
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	115,000	115,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	205,000	190,000
Permanent Fund		
Total Cash and Short-Term Investments	\$3,431,000	\$3,416,000

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		

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<u>Long-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$3,431,000	\$3,416,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	37,845,000	35,585,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	940,000	955,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	700,000	750,000
0599 Other Noncurrent Liabilities	50,000,000	53,000,000
Total General Fund	\$89,485,000	\$90,290,000
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		

<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 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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	\$89,485,000	\$90,290,000

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	\$89,485,000	\$90,290,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	2,611,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	47,367
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$47,367
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,658,367