

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/23/2018

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Tracy Detwiler

(610)779-2606

Extn :

Contact Person

Telephone

Extension

tsetwiler@antietamsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Antietam SD	COUNTY : Berkshire	AUN : 114060503
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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	\$19813984
Ending Unassigned Fund Balance	\$1492685
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.5%

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 : Antietam SD	County : Berks	AUN Number : 114060503
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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.	To guard against unforeseen expenses that are out of the district's control.
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.	Amount according to the district's fund balance policy.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	For PSERS increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Projected fund balance usage to balance the 2019-20 budget.

<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	78,998
0830 Committed Fund Balance	1,991,876
0840 Assigned Fund Balance	1,403,823
0850 Unassigned Fund Balance	1,486,049
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,881,748</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	10,915,268
7000 Revenue from State Sources	7,104,258
8000 Revenue from Federal Sources	310,000
9000 Other Financing Sources	225,000
Total Estimated Revenues And Other Financing Sources	<u>\$18,554,526</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$23,436,274</u>

LEA : 114060503 Antietam SD

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	9,265,882
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	10,000
6150 Current Act 511 Taxes - Proportional Assessments	940,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	9,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	218,886
6910 Rentals	1,000
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	35,000

REVENUE FROM LOCAL SOURCES \$10,915,268**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	3,477,795
7160 Tuition for Orphans Subsidy	55,000
7271 Special Education funds for School-Aged Pupils	602,138
7311 Pupil Transportation Subsidy	80,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	80,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	457,996
7505 Ready to Learn Block Grant	167,132
7810 State Share of Social Security and Medicare Taxes	403,256
7820 State Share of Retirement Contributions	1,746,941

REVENUE FROM STATE SOURCES \$7,104,258**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	300,000
8517 NCLB, Title IV - 21st Century Schools	10,000

REVENUE FROM FEDERAL SOURCES \$310,000**OTHER FINANCING SOURCES**

9340 Debt Service Fund Transfers	225,000
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OTHER FINANCING SOURCES \$225,000**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 18,554,526**

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$9,265,882
Amount of Tax Relief for Homestead Exclusions	<u>\$457,996</u>
Total Approx. Tax Revenue:	\$9,723,878
Approx. Tax Levy for Tax Rate Calculation:	\$10,160,490

Berks

Total

2017-18 Data		
a. Assessed Value	\$256,141,700	\$256,141,700
b. Real Estate Mills	39.1500	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$318,245,954	\$318,245,954
d. Assessed Value	\$255,674,125	\$255,674,125
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$10,027,948	\$10,027,948
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$10,027,948	\$10,027,948
(f Total * g)		
i. Base Mills Subject to Index	39.1500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.50000%	95.50000%
k. Tax Levy Needed	\$10,160,490	\$10,160,490
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	39.7400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,160,490	\$10,160,490
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,702,494
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,265,882
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$9,265,882

Amount of Tax Relief for Homestead Exclusions

\$457,996

Total Approx. Tax Revenue:

\$9,723,878

Approx. Tax Levy for Tax Rate Calculation:

\$10,160,490

Berks

Total

Index Maximums

p. Maximum Mills Based On Index
($i * (1 + \text{Index})$)

40.4811

q. Mills In Excess of Index
(if $l > p$), $(l - p)$)

0.0000

r. Maximum Tax Levy Based On Index
($p / 1000 * d$)

\$10,349,970

\$10,349,970

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
($t * \text{Est. Pct. Collection}$)

\$0

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$6,612.00

V.

Number of Homestead/Farmstead Properties

1744

1744

Median Assessed Value of Homestead Properties

\$79,750

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,265,882
Amount of Tax Relief for Homestead Exclusions	<u>\$457,996</u>
Total Approx. Tax Revenue:	\$9,723,878
Approx. Tax Levy for Tax Rate Calculation:	\$10,160,490
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$457,996	Lowering RE Tax Rate	\$0	\$457,996
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$457,996

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>
Berks	255,674,125	39.7400	10,160,490			95.50000%	
Totals:	255,674,125		10,160,490	457,996 =	9,702,494 X	95.50000% =	9,265,882

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	850,000	850,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	90,000	90,000
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 940,000 940,000

Total Act 511, Current Taxes 940,000

Act 511 Tax Limit -->	318,245,954 X	12	3,818,951
	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>									
	Berks	39.1500	39.7400	1.51%	Yes	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,967,782
1200 Special Programs - Elementary / Secondary	3,173,455
1300 Vocational Education	407,269
1400 Other Instructional Programs - Elementary / Secondary	15,322
Total Instruction	\$11,563,828
2000 Support Services	
2100 Support Services - Students	658,239
2200 Support Services - Instructional Staff	852,401
2300 Support Services - Administration	1,634,892
2400 Support Services - Pupil Health	215,509
2500 Support Services - Business	400,172
2600 Operation and Maintenance of Plant Services	1,461,491
2700 Student Transportation Services	201,801
2800 Support Services - Central	464,383
2900 Other Support Services	9,100
Total Support Services	\$5,897,988
3000 Operation of Non-Instructional Services	
3200 Student Activities	444,536
3300 Community Services	18,500
Total Operation of Non-Instructional Services	\$463,036
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,789,132
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,889,132
Total Estimated Expenditures and Other Financing Uses	\$19,813,984

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	4,242,235
200 Personnel Services - Employee Benefits	2,880,347
300 Purchased Professional and Technical Services	43,400
400 Purchased Property Services	3,500
500 Other Purchased Services	276,500
600 Supplies	292,300
700 Property	227,000
800 Other Objects	2,500
Total Regular Programs - Elementary / Secondary	\$7,967,782
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,383,914
200 Personnel Services - Employee Benefits	931,991
300 Purchased Professional and Technical Services	298,500
400 Purchased Property Services	1,000
500 Other Purchased Services	542,500
600 Supplies	15,550
Total Special Programs - Elementary / Secondary	\$3,173,455
1300 <u>Vocational Education</u>	
500 Other Purchased Services	407,269
Total Vocational Education	\$407,269
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	822
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	7,500
Total Other Instructional Programs - Elementary / Secondary	\$15,322
Total Instruction	\$11,563,828
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	342,147
200 Personnel Services - Employee Benefits	219,590
300 Purchased Professional and Technical Services	87,750
500 Other Purchased Services	200
600 Supplies	8,552
Total Support Services - Students	\$658,239
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	398,859
200 Personnel Services - Employee Benefits	347,542
300 Purchased Professional and Technical Services	25,900
400 Purchased Property Services	44,000
500 Other Purchased Services	3,000
600 Supplies	30,900

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<u>Description</u>	<u>Amount</u>
800 Other Objects	2,200
Total Support Services - Instructional Staff	\$852,401
2300 Support Services - Administration	
100 Personnel Services - Salaries	835,003
200 Personnel Services - Employee Benefits	596,589
300 Purchased Professional and Technical Services	84,450
500 Other Purchased Services	69,450
600 Supplies	31,400
800 Other Objects	18,000
Total Support Services - Administration	\$1,634,892
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	112,547
200 Personnel Services - Employee Benefits	94,817
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	1,450
500 Other Purchased Services	335
600 Supplies	3,000
800 Other Objects	360
Total Support Services - Pupil Health	\$215,509
2500 Support Services - Business	
100 Personnel Services - Salaries	232,839
200 Personnel Services - Employee Benefits	123,383
300 Purchased Professional and Technical Services	30,950
400 Purchased Property Services	4,000
500 Other Purchased Services	1,700
600 Supplies	3,000
800 Other Objects	4,300
Total Support Services - Business	\$400,172
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	486,219
200 Personnel Services - Employee Benefits	388,967
300 Purchased Professional and Technical Services	22,130
400 Purchased Property Services	164,850
500 Other Purchased Services	45,775
600 Supplies	343,350
700 Property	9,950
800 Other Objects	250
Total Operation and Maintenance of Plant Services	\$1,461,491
2700 Student Transportation Services	
100 Personnel Services - Salaries	63,227
200 Personnel Services - Employee Benefits	25,974
400 Purchased Property Services	7,500
500 Other Purchased Services	82,600
600 Supplies	22,500
Total Student Transportation Services	\$201,801

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	159,898
200 Personnel Services - Employee Benefits	107,385
300 Purchased Professional and Technical Services	26,100
400 Purchased Property Services	15,000
500 Other Purchased Services	80,000
600 Supplies	30,000
700 Property	45,000
800 Other Objects	1,000
Total Support Services - Central	\$464,383
2900 <u>Other Support Services</u>	
500 Other Purchased Services	9,100
Total Other Support Services	\$9,100
Total Support Services	\$5,897,988
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	218,554
200 Personnel Services - Employee Benefits	89,782
300 Purchased Professional and Technical Services	46,500
500 Other Purchased Services	44,500
600 Supplies	38,500
700 Property	2,000
800 Other Objects	4,700
Total Student Activities	\$444,536
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	18,500
Total Community Services	\$18,500
Total Operation of Non-Instructional Services	\$463,036
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	593,132
900 Other Uses of Funds	1,196,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,789,132
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,889,132
TOTAL EXPENDITURES	\$19,813,984

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	4,000,000	3,000,000
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	570,000	550,000
Other Capital Projects Fund	3,495,000	2,000,000
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	\$8,065,000	\$5,550,000

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 **\$8,065,000** **\$5,550,000**

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund		
0510 Bonds Payable	20,384,000	19,373,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	150,000	150,000
0540 Accumulated Compensated Absences	230,000	235,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$20,764,000	\$19,758,000

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

<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	\$20,764,000	\$19,758,000

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

General Fund	950,000	950,000
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	\$950,000	\$950,000
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TOTAL INDEBTEDNESS	\$21,714,000	\$20,708,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	78,998
0830 Committed Fund Balance	1,129,605
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	1,492,685
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,622,290
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,801,288