


PROPOSED VERSION

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: **1-16-2018**



President of the Board - Original Signature Required

1-16-18
Date



Secretary of the Board - Original Signature Required

1-16-18
Date



Chief School Administrator - Original Signature Required

1-16-18
Date

Brian L Snyder
Contact Person

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bsnyder@miltonsd.org
Email Address

<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	2,312,172
0840 Assigned Fund Balance	1,624,843
0850 Unassigned Fund Balance	1,387,523
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,324,538</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,253,933
7000 Revenue from State Sources	16,886,826
8000 Revenue from Federal Sources	898,124
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$34,038,883</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$39,363,421</u>

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Page - 1 of 2

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	10,476,334
6112 Interim Real Estate Taxes	47,011
6113 Public Utility Realty Taxes	14,962
6114 Payments in Lieu of Current Taxes - State / Local	39,776
6120 Current Per Capita Taxes, Section 679	34,612
6140 Current Act 511 Taxes - Flat Rate Assessments	49,469
6150 Current Act 511 Taxes - Proportional Assessments	4,369,796
6400 Delinquencies on Taxes Levied / Assessed by the LEA	633,262
6500 Earnings on Investments	34,000
6700 Revenues from LEA Activities	58,768
6800 Revenues from Intermediary Sources / Pass-Through Funds	421,493
6910 Rentals	6,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	33,450

REVENUE FROM LOCAL SOURCES \$16,253,933**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	9,399,460
7160 Tuition for Orphans Subsidy	171,660
7220 Vocational Education	49,066
7271 Special Education funds for School-Aged Pupils	1,512,590
7311 Pupil Transportation Subsidy	769,877
7312 Nonpublic and Charter School Pupil Transportation Subsidy	35,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	262,676
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,313
7340 State Property Tax Reduction Allocation	615,218
7505 Ready to Learn Block Grant	400,408
7509 Supplemental Equipment Grants	5,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	10,000
7810 State Share of Social Security and Medicare Taxes	635,150
7820 State Share of Retirement Contributions	2,981,408

REVENUE FROM STATE SOURCES \$16,886,826**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	587,820
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Amount

REVENUE FROM FEDERAL SOURCES

8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	93,725
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	15,841
8519 NCLB, Title VI - Flexibility and Accountability	45,423
8521 Vocational Education - Operating Expenditures	30,315
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	105,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000

REVENUE FROM FEDERAL SOURCES **\$898,124**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **34,038,883**

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

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Page - 1 of 3

Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$10,478,753

Amount of Tax Relief for Homestead Exclusions

\$615,218

Total Approx. Tax Revenue:

\$11,093,971

Approx. Tax Levy for Tax Rate Calculation:

\$11,762,828

Northumberland

Union

Total

2017-18 Data

a. Assessed Value

\$118,927,395

\$240,015,200

\$358,942,595

b. Real Estate Mills

63.7300

15.1700

I. 2018-19 Data

c. 2016 STEB Market Value

\$545,316,532

\$270,131,640

\$815,448,172

d. Assessed Value

\$118,961,455

\$242,347,390

\$361,308,845

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2017-18 Calculations

f. 2017-18 Tax Levy

\$7,579,243

\$3,641,031

\$11,220,274

(a * b)

2018-19 Calculations

g. Percent of Total Market Value

66.87323%

33.12677%

100.00000%

II.

h. Rebalanced 2017-18 Tax Levy

\$7,503,360

\$3,716,914

\$11,220,274

(f Total * g)

i. Base Mills Subject to Index

63.7300

15.4861

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

94.00000%

94.00000%

94.00000%

k. Tax Levy Needed

\$7,866,183

\$3,896,645

\$11,762,828

(Approx. Tax Levy * g)

I. 2018-19 Real Estate Tax Rate

66.1200

16.0700

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$7,865,731

\$3,894,523

\$11,760,254

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$11,145,036

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$10,476,334

(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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Page - 2 of 3

Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

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2

Approx. Tax Revenue from RE Taxes:

\$10,478,753

Amount of Tax Relief for Homestead Exclusions

\$615,218

Total Approx. Tax Revenue:

\$11,093,971

Approx. Tax Levy for Tax Rate Calculation:

\$11,762,828

	Northumberland	Union	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	65.8330	15.9971	
q. Mills In Excess of Index (if l > p), (l - p))	0.2870	0.0729	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,831,589	\$3,876,855	\$11,708,444
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$34,142	\$17,668	\$51,810
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$32,093	\$16,608	\$48,701

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	\$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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Page - 3 of 3

Act 1 Index (current): 3.3%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$10,478,753
Amount of Tax Relief for Homestead Exclusions	<u>\$615,218</u>
Total Approx. Tax Revenue:	\$11,093,971
Approx. Tax Levy for Tax Rate Calculation:	\$11,762,828

Section 672.1 Method Choice: (a)(1)

	Northumberland	Union		Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$615,218	Lowering RE Tax Rate	\$0	\$615,218
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$615,218

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>				
Northumberland	118,961,455	66.1200	7,865,731			94.00000%					
Union	242,347,390	16.0700	3,894,523			94.00000%					
Totals:	361,308,845		11,760,254	-	615,218	=	11,145,036	X	94.00000%	=	10,476,334

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			34,612
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	\$10.00	\$0.00	49,469	49,469
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
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			49,469	49,469
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	1.300%	0.000%	4,177,203	4,177,203
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	192,593	192,593
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			4,369,796	4,369,796
Total Act 511, Current Taxes				4,419,265
Act 511 Tax Limit -->		815,448,172	X	
		Market Value	12	9,785,378
			Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Northumberland	63.7300	66.1200	3.76%	No	3.3%				
	Union	15.4861	16.0700	3.78%	No	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.3%				
6151	Current Act 511 Earned Income Taxes	1.300%	1.300%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,177,101
1200 Special Programs - Elementary / Secondary	4,693,985
1300 Vocational Education	784,893
1400 Other Instructional Programs - Elementary / Secondary	1,050,757
Total Instruction	\$20,706,736
2000 Support Services	
2100 Support Services - Students	1,415,792
2200 Support Services - Instructional Staff	895,282
2300 Support Services - Administration	2,170,020
2400 Support Services - Pupil Health	357,547
2500 Support Services - Business	481,913
2600 Operation and Maintenance of Plant Services	3,068,987
2700 Student Transportation Services	1,579,526
2800 Support Services - Central	1,121,012
Total Support Services	\$11,090,079
3000 Operation of Non-Instructional Services	
3200 Student Activities	808,370
3300 Community Services	1,500
Total Operation of Non-Instructional Services	\$809,870
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,347,413
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$2,447,413
Total Estimated Expenditures and Other Financing Uses	\$35,054,098

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,854,678
200 Personnel Services - Employee Benefits	5,408,299
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	71,000
500 Other Purchased Services	610,264
600 Supplies	187,860
700 Property	32,500
800 Other Objects	5,500
Total Regular Programs - Elementary / Secondary	\$14,177,101
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,355,164
200 Personnel Services - Employee Benefits	1,578,942
300 Purchased Professional and Technical Services	275,500
400 Purchased Property Services	41,604
500 Other Purchased Services	412,725
600 Supplies	30,050
Total Special Programs - Elementary / Secondary	\$4,693,985
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	366,581
200 Personnel Services - Employee Benefits	278,357
400 Purchased Property Services	3,000
500 Other Purchased Services	126,260
600 Supplies	10,695
Total Vocational Education	\$784,893
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	571,123
200 Personnel Services - Employee Benefits	299,228
300 Purchased Professional and Technical Services	85,000
500 Other Purchased Services	40,298
600 Supplies	22,685
700 Property	32,423
Total Other Instructional Programs - Elementary / Secondary	\$1,050,757
Total Instruction	\$20,706,736
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	808,499
200 Personnel Services - Employee Benefits	586,368
300 Purchased Professional and Technical Services	7,200
500 Other Purchased Services	4,670
600 Supplies	9,055
Total Support Services - Students	\$1,415,792
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	353,635
200 Personnel Services - Employee Benefits	395,022
300 Purchased Professional and Technical Services	68,000
500 Other Purchased Services	23,200
600 Supplies	54,925
800 Other Objects	500
Total Support Services - Instructional Staff	\$895,282
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,072,084
200 Personnel Services - Employee Benefits	788,992
300 Purchased Professional and Technical Services	179,035
500 Other Purchased Services	60,140
600 Supplies	36,150
700 Property	13,290
800 Other Objects	20,329
Total Support Services - Administration	\$2,170,020
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	187,066
200 Personnel Services - Employee Benefits	158,966
300 Purchased Professional and Technical Services	1,540
500 Other Purchased Services	950
600 Supplies	9,025
Total Support Services - Pupil Health	\$357,547
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	210,881
200 Personnel Services - Employee Benefits	177,382
300 Purchased Professional and Technical Services	42,000
400 Purchased Property Services	500
500 Other Purchased Services	20,500
600 Supplies	27,400
700 Property	2,000
800 Other Objects	1,250
Total Support Services - Business	\$481,913
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	813,572
200 Personnel Services - Employee Benefits	723,547
300 Purchased Professional and Technical Services	49,000
400 Purchased Property Services	493,700
500 Other Purchased Services	170,064
600 Supplies	718,395
700 Property	99,109
800 Other Objects	1,600
Total Operation and Maintenance of Plant Services	\$3,068,987
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	51,042

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	21,458
500 Other Purchased Services	1,501,846
600 Supplies	5,030
800 Other Objects	150
Total Student Transportation Services	\$1,579,526
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	220,493
200 Personnel Services - Employee Benefits	154,940
300 Purchased Professional and Technical Services	81,200
500 Other Purchased Services	1,250
600 Supplies	181,051
700 Property	481,528
800 Other Objects	550
Total Support Services - Central	\$1,121,012
Total Support Services	\$11,090,079
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	338,971
200 Personnel Services - Employee Benefits	162,215
300 Purchased Professional and Technical Services	79,935
400 Purchased Property Services	10,200
500 Other Purchased Services	92,449
600 Supplies	98,600
700 Property	15,000
800 Other Objects	11,000
Total Student Activities	\$808,370
3300 <u>Community Services</u>	
600 Supplies	1,500
Total Community Services	\$1,500
Total Operation of Non-Instructional Services	\$809,870
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	673,413
900 Other Uses of Funds	1,674,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,347,413
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$2,447,413
TOTAL EXPENDITURES	\$35,054,098

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Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	5,000,000	4,750,000
Public Purpose (Expendable) Trust Fund	725,000	700,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,500,000	250,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	460,000	435,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	70,000	65,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,755,000	\$6,200,000

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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Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$7,755,000** **\$6,200,000**

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	13,704,000	12,030,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	65,000	67,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,275,000	1,325,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$15,044,000	\$13,422,500

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	\$15,044,000	\$13,422,500

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	\$15,044,000	\$13,422,500
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,354,545
0840 Assigned Fund Balance	1,624,843
0850 Unassigned Fund Balance	329,935
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,309,323
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,409,323