

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

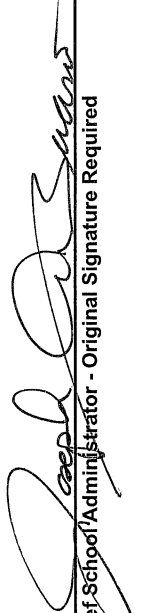
Date of Adoption of the General Fund Budget: 06/25/2018



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required




Chief School Administrator - Original Signature Required

Marydenise M Feroce

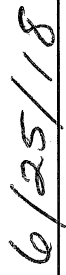
Contact Person

mferoce@nbasd.org

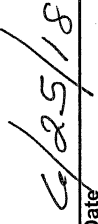
Email Address


Date 6/25/18

Date


Date 6/25/18

Date


Date 6/25/18

Date

(724)843-1795

Telephone

Extn :404

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : New Brighton Area SD	COUNTY : Beaver	AUN : 127045653
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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.

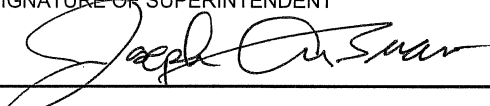
Total Budgeted Expenditures	\$24661054
Ending Unassigned Fund Balance	\$1869936
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.6%

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 6/27/18
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

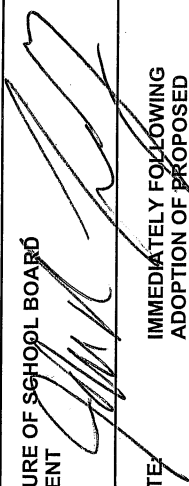
24 PS 6-687(a)(1)

(03/2006)

School District Name : New Brighton Area SD	County : Beaver	AUN Number : 127045653
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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 5/31/18
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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>
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.	Remaining unassigned fund balance
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Capital Reserves
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS

<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	1,563,418
0840 Assigned Fund Balance	1,674,000
0850 Unassigned Fund Balance	2,105,536
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,342,954</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,234,172
7000 Revenue from State Sources	16,073,445
8000 Revenue from Federal Sources	493,419
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,801,036</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$29,143,990</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,198,672
6113 Public Utility Realty Taxes	7,000
6114 Payments in Lieu of Current Taxes - State / Local	18,000
6120 Current Per Capita Taxes, Section 679	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	42,000
6150 Current Act 511 Taxes - Proportional Assessments	1,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	355,000
6500 Earnings on Investments	3,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	197,000
6910 Rentals	24,000
6940 Tuition from Patrons	20,000
6980 Revenue from Community Services Activities	75,000
6990 Refunds and Other Miscellaneous Revenue	14,000
REVENUE FROM LOCAL SOURCES	\$7,234,172
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	10,692,855
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,374,715
7311 Pupil Transportation Subsidy	585,457
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	671,549
7505 Ready to Learn Block Grant	331,589
7810 State Share of Social Security and Medicare Taxes	478,120
7820 State Share of Retirement Contributions	1,890,160
REVENUE FROM STATE SOURCES	\$16,073,445
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	387,021
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	76,398
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
REVENUE FROM FEDERAL SOURCES	\$493,419
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,801,036

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$5,198,672

Amount of Tax Relief for Homestead Exclusions

\$671,549

Total Approx. Tax Revenue:

\$5,870,221

Approx. Tax Levy for Tax Rate Calculation:

\$6,396,959

Beaver

Total

2017-18 Data		
a. Assessed Value	\$95,303,814	\$95,303,814
b. Real Estate Mills	64.7817	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$323,950,663	\$323,950,663
d. Assessed Value	\$95,315,102	\$95,315,102
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$6,173,943	\$6,173,943
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$6,173,943	\$6,173,943
(f Total * g)		
i. Base Mills Subject to Index	64.7817	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.80000%	90.80000%
k. Tax Levy Needed	\$6,396,959	\$6,396,959
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	67.1138	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,396,959	\$6,396,959
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,725,410
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,198,672
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,198,672	
Amount of Tax Relief for Homestead Exclusions	<u>\$671,549</u>	
Total Approx. Tax Revenue:	\$5,870,221	
Approx. Tax Levy for Tax Rate Calculation:	\$6,396,959	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	67.1138	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,396,959	\$6,396,959
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 * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$4,209.00	
Number of Homestead/Farmstead Properties	2375	2375
Median Assessed Value of Homestead Properties		\$18,675

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,198,672
Amount of Tax Relief for Homestead Exclusions	<u>\$671,549</u>
Total Approx. Tax Revenue:	\$5,870,221
Approx. Tax Levy for Tax Rate Calculation:	\$6,396,959

Beaver	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$671,549	Lowering RE Tax Rate	\$0	\$671,549
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$671,549

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>
Beaver	95,315,102	67.1138	6,396,959			90.80000%	
Totals:	95,315,102		6,396,959	671,549 =	5,725,410 X	90.80000% =	5,198,672

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		30,000
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	30,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	12,000
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 42,000 42,000

	<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%	1,125,000	1,125,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000	50,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.000	45,000	45,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	1.0000	0.000	30,000	30,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,250,000 1,250,000

Total Act 511, Current Taxes 1,292,000

Act 511 Tax Limit -->	323,950,663 X	12	3,887,408
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Beaver	64.7817	67.1138	3.60%	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	\$5.00	\$5.00	0.00%	Yes	3.6%				
6143	Current Act 511 Local Services 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%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	3.6%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	3.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,499,457
1200 Special Programs - Elementary / Secondary	2,992,432
1300 Vocational Education	1,168,309
1400 Other Instructional Programs - Elementary / Secondary	169,011
Total Instruction	\$14,829,209
2000 Support Services	
2100 Support Services - Students	903,388
2200 Support Services - Instructional Staff	494,326
2300 Support Services - Administration	1,525,232
2400 Support Services - Pupil Health	252,569
2500 Support Services - Business	319,468
2600 Operation and Maintenance of Plant Services	2,320,469
2700 Student Transportation Services	1,230,000
2800 Support Services - Central	389,122
2900 Other Support Services	6,300
Total Support Services	\$7,440,874
3000 Operation of Non-Instructional Services	
3200 Student Activities	373,882
3300 Community Services	171,124
Total Operation of Non-Instructional Services	\$545,006
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,668,110
5200 Interfund Transfers - Out	177,855
Total Other Expenditures and Financing Uses	\$1,845,965
Total Estimated Expenditures and Other Financing Uses	\$24,661,054

2018-2019 Final General Fund Budget

LEA : 127045653 New Brighton Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,742,981
200 Personnel Services - Employee Benefits	3,394,101
300 Purchased Professional and Technical Services	193,500
400 Purchased Property Services	140,400
500 Other Purchased Services	613,900
600 Supplies	335,575
700 Property	79,000
Total Regular Programs - Elementary / Secondary	\$10,499,457
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,191,123
200 Personnel Services - Employee Benefits	719,059
300 Purchased Professional and Technical Services	133,000
500 Other Purchased Services	921,500
600 Supplies	16,550
800 Other Objects	11,200
Total Special Programs - Elementary / Secondary	\$2,992,432
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	476,813
200 Personnel Services - Employee Benefits	287,546
400 Purchased Property Services	2,750
500 Other Purchased Services	362,000
600 Supplies	39,200
Total Vocational Education	\$1,168,309
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,036
200 Personnel Services - Employee Benefits	12,475
500 Other Purchased Services	127,500
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$169,011
Total Instruction	\$14,829,209
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	515,345
200 Personnel Services - Employee Benefits	273,393
300 Purchased Professional and Technical Services	102,500
500 Other Purchased Services	1,800
600 Supplies	9,000
800 Other Objects	1,350
Total Support Services - Students	\$903,388
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	283,411
200 Personnel Services - Employee Benefits	168,015

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	5,650
400 Purchased Property Services	700
500 Other Purchased Services	11,050
600 Supplies	24,250
800 Other Objects	1,250
Total Support Services - Instructional Staff	\$494,326
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	809,575
200 Personnel Services - Employee Benefits	491,827
300 Purchased Professional and Technical Services	129,000
400 Purchased Property Services	9,400
500 Other Purchased Services	35,500
600 Supplies	29,180
800 Other Objects	20,750
Total Support Services - Administration	\$1,525,232
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	136,479
200 Personnel Services - Employee Benefits	78,790
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	100
600 Supplies	5,900
800 Other Objects	300
Total Support Services - Pupil Health	\$252,569
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	173,045
200 Personnel Services - Employee Benefits	117,823
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	3,500
500 Other Purchased Services	3,000
600 Supplies	3,300
800 Other Objects	6,800
Total Support Services - Business	\$319,468
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	783,339
200 Personnel Services - Employee Benefits	520,430
300 Purchased Professional and Technical Services	18,500
400 Purchased Property Services	503,500
500 Other Purchased Services	120,000
600 Supplies	373,700
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$2,320,469
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,230,000
Total Student Transportation Services	\$1,230,000

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	116,179
200 Personnel Services - Employee Benefits	71,943
300 Purchased Professional and Technical Services	65,000
500 Other Purchased Services	3,000
600 Supplies	133,000
Total Support Services - Central	\$389,122
2900 Other Support Services	
500 Other Purchased Services	6,300
Total Other Support Services	\$6,300
Total Support Services	\$7,440,874
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	228,000
200 Personnel Services - Employee Benefits	88,082
300 Purchased Professional and Technical Services	13,500
500 Other Purchased Services	20,500
600 Supplies	10,800
800 Other Objects	13,000
Total Student Activities	\$373,882
3300 Community Services	
100 Personnel Services - Salaries	74,688
200 Personnel Services - Employee Benefits	31,636
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	35,500
500 Other Purchased Services	100
600 Supplies	6,200
800 Other Objects	20,000
Total Community Services	\$171,124
Total Operation of Non-Instructional Services	\$545,006
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	141,925
900 Other Uses of Funds	1,526,185
Total Debt Service / Other Expenditures and Financing Uses	\$1,668,110
5200 Interfund Transfers - Out	
900 Other Uses of Funds	177,855
Total Interfund Transfers - Out	\$177,855
Total Other Expenditures and Financing Uses	\$1,845,965
TOTAL EXPENDITURES	\$24,661,054

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	7,170,521	6,370,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	449,123	449,123
Capital Reserve Fund - § 1431	61,173	61,173
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	95,000	95,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	85,000	85,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,860,817	\$7,060,296

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	\$7,860,817	\$7,060,296
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	1,357,000	
0520 Extended-Term Financing Agreements Payable	2,096,000	1,966,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$3,453,000	\$1,966,000
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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

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	\$3,453,000	\$1,966,000

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

General Fund	1,494,000	1,357,000
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	\$1,494,000	\$1,357,000
TOTAL INDEBTEDNESS	\$4,947,000	\$3,323,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,563,000
0840 Assigned Fund Balance	1,050,000
0850 Unassigned Fund Balance	1,869,936
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,482,936

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,482,936
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