

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



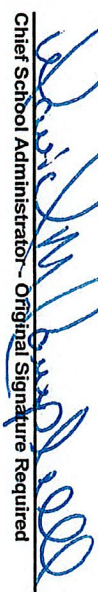
President of the Board - Original Signature Required

Date 5/22/2018



Secretary of the Board - Original Signature Required

Date 5/22/2018



Chief School Administrator - Original Signature Required

Date 5/22/2018

Philip S Rapant

(570)758-2645 Extn :

Contact Person

Telephone Extension

prapant@linemountain.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Line Mountain SD	COUNTY : Northumberland	AUN : 116493503
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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

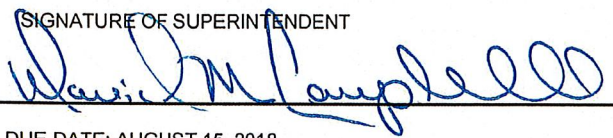
If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$19771992
Ending Unassigned Fund Balance	\$1581223
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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 5-29-2018
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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 : Line Mountain SD	County : Northumberland	AUN Number : 116493503
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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 4-10-2018
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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.	This amount is for the unknown rising tuition cost of special educational placements and students electing to attend cyber schools.
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.	This amount is the minimum reserve to maintain the stable financial condition of the school district and ensures continuity of educational programs
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This commitment is being made for the purpose of mitigating and financially planning for anticipated increases in the district PERS and medical rate increases

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	
0830 Committed Fund Balance	1,380,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,879,228

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$3,259,228

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	7,960,586
7000 Revenue from State Sources	11,183,328
8000 Revenue from Federal Sources	330,073
9000 Other Financing Sources	

\$19,473,987

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$22,733,215

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,254,335
6113 Public Utility/ Realty Taxes	8,700
6114 Payments in Lieu of Current Taxes - State / Local	7,400
6120 Current Per Capita Taxes, Section 679	23,000
6140 Current Act 511 Taxes - Flat Rate Assessments	23,000
6150 Current Act 511 Taxes - Proportional Assessments	1,730,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	633,600
6500 Earnings on Investments	21,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	234,551
	\$7,960,586
REVENUE FROM LOCAL SOURCES	
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,337,776
7160 Tuition for Orphans Subsidy	120,000
7271 Special Education funds for School-Aged Pupils	797,701
7311 Pupil Transportation Subsidy	1,600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	235,400
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	343,993
7501 PA Accountability Grants	194,215
7810 State Share of Social Security and Medicare Taxes	286,552
7820 State Share of Retirement Contributions	1,244,691
	\$11,183,328
REVENUE FROM STATE SOURCES	
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	272,073
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	57,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000
	\$330,073
REVENUE FROM FEDERAL SOURCES	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,473,987

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$5,254,335

Amount of Tax Relief for Homestead Exclusions

\$344,218

Total Approx. Tax Revenue:

\$5,598,553

Approx. Tax Levy for Tax Rate Calculation:

\$5,994,002

Northumberland

Total

2017-18 Data

a. Assessed Value

\$77,481,930

\$77,481,930

b. Real Estate Mills

74.9100

I. 2018-19 Data

c. 2016 STEB Market Value

\$402,659,821

\$402,659,821

d. Assessed Value

\$77,481,930

\$77,481,930

e. Assessed Value of New Constr/ Renov

\$0

\$0

2017-18 Calculations

f. 2017-18 Tax Levy

\$5,804,171

\$5,804,171

(a * b)

2018-19 Calculations

g. Percent of Total Market Value

100.000000%

100.000000%

h. Rebalanced 2017-18 Tax Levy

\$5,804,171

\$5,804,171

(f Total * g)

i. Base Mills Subject to Index

74.9100

(h / a * 1000) if no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

93.00064%

93.00064%

k. Tax Levy Needed

\$5,994,002

\$5,994,002

(Approx. Tax Levy * g)

l. 2018-19 Real Estate Tax Rate

77.3600

(k / d * 1000)

m. Tax Levy Generated by Mills

\$5,994,002

\$5,994,002

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$5,649,784

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$5,254,335

(n * Est. Pct. Collection)

Act 1 Index (current): 3.3%
 Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	\$5,254,335
Amount of Tax Relief for Homestead Exclusions	<u>\$344,218</u>
Total Approx. Tax Revenue:	\$5,598,553
Approx. Tax Levy for Tax Rate Calculation:	\$5,994,002

Northumberland	Total
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Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	77.3820	
q. Mills In Excess of Index (if $(l > p)$, $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$5,995,707	\$5,995,707
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

V. Assessed Value Exclusion per Homestead	\$1,641.00	
Number of Homestead/Farmstead Properties	2724	2724
Median Assessed Value of Homestead Properties		\$17,550

AUN: 116493503 Line Mountain SD

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

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Act 1 Index (current): 3.3%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$5,254,335

Amount of Tax Relief for Homestead Exclusions \$344,218

Total Approx. Tax Revenue: \$5,598,553

Approx. Tax Levy for Tax Rate Calculation: \$5,994,002

Northumberland Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$343,993		\$343,993
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Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$225		\$225
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Amount of Tax Relief from State/Local Sources			\$344,218
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CODE	Current Real Estate Taxes	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
6111	County Name	Northumberland	77.481,930	77.3600	5,994,002	344,218	93.00064%	5,254,335
Totals:			77,481,930		5,994,002	-	93.00064%	5,254,335
6120	Current Per Capita Taxes, Section 679							Estimated Revenue 23,000
6140	Current Act 511 Taxes - Flat Rate Assessments							Estimated Revenue 23,000
6141	Current Act 511 Per Capita Taxes							
6142	Current Act 511 Occupation Taxes - Flat Rate							
6143	Current Act 511 Local Services Taxes							
6144	Current Act 511 Trailer Taxes							
6145	Current Act 511 Business Privilege Taxes - Flat Rate							
6146	Current Act 511 Mechanical Device Taxes - Flat Rate							
6149	Current Act 511 Taxes, Other Flat Rate Assessments							
	Total Current Act 511 Taxes - Flat Rate Assessments							23,000
6150	Current Act 511 Taxes - Proportional Assessments							Estimated Revenue 825,000
6151	Current Act 511 Earned Income Taxes							
6152	Current Act 511 Occupation Taxes							
6153	Current Act 511 Real Estate Transfer Taxes							
6154	Current Act 511 Amusement Taxes							
6155	Current Act 511 Business Privilege Taxes							
6156	Current Act 511 Mechanical Device Taxes - Percentage							
6157	Current Act 511 Mercantile Taxes							
6159	Current Act 511 Taxes, Other Proportional Assessments							
	Total Current Act 511 Taxes - Proportional Assessments							1,730,000
	Total Act 511, Current Taxes							1,753,000
								4,831,918 (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> Northumberland	74.9100	77.3600	3.28%	Yes	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>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6152	Current Act 511 Occupation Taxes	430.0000	430.0000	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,981,340
1200 Special Programs - Elementary / Secondary	2,410,054
1300 Vocational Education	360,404
1400 Other Instructional Programs - Elementary / Secondary	195,410
Total Instruction	\$10,947,208
2000 Support Services	
2100 Support Services - Students	505,986
2200 Support Services - Instructional Staff	343,525
2300 Support Services - Administration	1,380,163
2400 Support Services - Pupil Health	209,756
2500 Support Services - Business	399,241
2600 Operation and Maintenance of Plant Services	1,441,353
2700 Student Transportation Services	1,918,653
2800 Support Services - Central	274,385
Total Support Services	\$6,473,062
3000 Operation of Non-Instructional Services	
3200 Student Activities	477,914
Total Operation of Non-Instructional Services	\$477,914
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,773,808
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,873,808
Total Estimated Expenditures and Other Financing Uses	\$19,771,992

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,068,586
200 Personnel Services - Employee Benefits	3,246,659
300 Purchased Professional and Technical Services	33,820
400 Purchased Property Services	48,300
500 Other Purchased Services	331,050
600 Supplies	168,435
700 Property	83,490
800 Other Objects	1,000
Total Regular Programs - Elementary / Secondary	\$7,981,340
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,000,924
200 Personnel Services - Employee Benefits	672,694
300 Purchased Professional and Technical Services	269,436
500 Other Purchased Services	446,000
600 Supplies	21,000
Total Special Programs - Elementary / Secondary	\$2,410,054
1300 Vocational Education	
100 Personnel Services - Salaries	107,186
200 Personnel Services - Employee Benefits	94,698
500 Other Purchased Services	155,200
600 Supplies	3,320
Total Vocational Education	\$360,404
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	67,957
200 Personnel Services - Employee Benefits	39,822
300 Purchased Professional and Technical Services	59,780
500 Other Purchased Services	27,851
Total Other Instructional Programs - Elementary / Secondary	\$195,410
Total Instruction	\$10,947,208
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	279,538
200 Personnel Services - Employee Benefits	189,598
300 Purchased Professional and Technical Services	17,500
500 Other Purchased Services	7,850
600 Supplies	11,500
Total Support Services - Students	\$505,986
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	200,460
200 Personnel Services - Employee Benefits	110,295
300 Purchased Professional and Technical Services	100
400 Purchased Property Services	500

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	11,000
600 Supplies	21,150
800 Other Objects	20
Total Support Services - Instructional Staff	\$343,525

2300 Support Services - Administration	
100 Personnel Services - Salaries	662,896
200 Personnel Services - Employee Benefits	482,181
300 Purchased Professional and Technical Services	164,181
400 Purchased Property Services	3,950
500 Other Purchased Services	46,305
600 Supplies	10,250
700 Property	1,000
800 Other Objects	9,400
Total Support Services - Administration	\$1,380,163

2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	125,497
200 Personnel Services - Employee Benefits	76,924
300 Purchased Professional and Technical Services	2,140
400 Purchased Property Services	35
500 Other Purchased Services	300
600 Supplies	3,260
700 Property	1,600
Total Support Services - Pupil Health	\$209,756

2500 Support Services - Business	
100 Personnel Services - Salaries	204,028
200 Personnel Services - Employee Benefits	159,863
300 Purchased Professional and Technical Services	15,500
400 Purchased Property Services	4,500
500 Other Purchased Services	3,350
600 Supplies	9,500
700 Property	1,000
800 Other Objects	1,500
Total Support Services - Business	\$399,241

2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	424,471
200 Personnel Services - Employee Benefits	399,362
400 Purchased Property Services	444,900
500 Other Purchased Services	82,000
600 Supplies	88,095
700 Property	2,000
800 Other Objects	525
Total Operation and Maintenance of Plant Services	\$1,441,353

2700 Student Transportation Services	
100 Personnel Services - Salaries	23,833
200 Personnel Services - Employee Benefits	9,920

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	1,877,100
600 Supplies	800
Total Student Transportation Services	\$1,918,553
2800 Support Services - Central	
100 Personnel Services - Salaries	132,568
200 Personnel Services - Employee Benefits	91,037
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	8,000
500 Other Purchased Services	14,280
600 Supplies	19,500
Total Support Services - Central	\$274,385
Total Support Services	\$6,473,062
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	178,610
200 Personnel Services - Employee Benefits	86,414
300 Purchased Professional and Technical Services	74,630
400 Purchased Property Services	22,500
500 Other Purchased Services	60,960
600 Supplies	36,600
700 Property	10,000
800 Other Objects	8,200
Total Student Activities	\$477,914
Total Operation of Non-Instructional Services	\$477,914
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	623,808
900 Other Uses of Funds	1,150,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,773,808
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,873,808
TOTAL EXPENDITURES	\$19,771,992

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	4,200,000	3,100,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	1,020,000	800,000
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	39,900	30,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	72,000	60,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,331,900	\$3,990,000

Long-Term Investments

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

\$5,331,900

\$3,990,000

Long-Term Indebtedness

General Fund

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0510 Bonds Payable	24,180,000	23,030,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	228,000	220,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	234,000	200,000
0599 Other Noncurrent Liabilities	24,000,000	25,000,000
Total General Fund	\$48,642,000	\$48,450,000

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>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<u>Long-Term Indebtedness</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	\$48,642,000	\$48,450,000

Short-Term Payables

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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

\$48,642,000

\$48,450,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,330,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,581,223
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,961,223
5900 Budgetary Reserve	100,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$3,061,223