

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/16/2018

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Valerie W Ellenburg

Contact Person

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Extn :

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mid Valley SD	COUNTY : Lackawanna	AUN : 119355503
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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	\$28131664
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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
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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 : Mid Valley SD	County : Lackawanna	AUN Number : 119355503
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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 5/16/18
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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>
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$64,979.00 Function 2500, Object 200: \$74,978.00	Amounts are as per CBA.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amounts will be reclassified during final 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	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,806,481
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,806,481</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,518,508
7000 Revenue from State Sources	8,596,982
8000 Revenue from Federal Sources	529,066
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$26,644,556</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$30,451,037</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,353,680
6113 Public Utility Realty Taxes	17,000
6114 Payments in Lieu of Current Taxes - State / Local	20,000
6140 Current Act 511 Taxes - Flat Rate Assessments	55,000
6150 Current Act 511 Taxes - Proportional Assessments	1,870,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	750,000
6500 Earnings on Investments	45,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	298,837
6910 Rentals	18,000
6960 Services Provided Other Local Governmental Units / LEAs	20,000
6990 Refunds and Other Miscellaneous Revenue	50,991
REVENUE FROM LOCAL SOURCES	\$17,518,508
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,384,642
7271 Special Education funds for School-Aged Pupils	928,042
7311 Pupil Transportation Subsidy	266,063
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,820
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	383,707
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	261,736
7505 Ready to Learn Block Grant	192,918
7810 State Share of Social Security and Medicare Taxes	398,663
7820 State Share of Retirement Contributions	1,698,391
REVENUE FROM STATE SOURCES	\$8,596,982
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	463,042
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	66,024
REVENUE FROM FEDERAL SOURCES	\$529,066
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,644,556

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$14,353,680
Amount of Tax Relief for Homestead Exclusions	\$261,736
Total Approx. Tax Revenue:	\$14,615,416
Approx. Tax Levy for Tax Rate Calculation:	\$15,722,400

Lackawanna

Total

2017-18 Data

a. Assessed Value	\$133,623,818	\$133,623,818
b. Real Estate Mills	113.2590	

I. 2018-19 Data

c. 2016 STEB Market Value	\$921,268,986	\$921,268,986
d. Assessed Value	\$134,644,172	\$134,644,172
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy (a * b)	\$15,134,100	\$15,134,100
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2018-19 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$15,134,100	\$15,134,100
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	113.2590	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	92.84000%	92.84000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$15,722,400	\$15,722,400

I. 2018-19 Real Estate Tax Rate 116.7700
(k / d * 1000)

III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$15,722,400	\$15,722,400
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$15,460,664
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$14,353,680

Act 1 Index (current): 3.1%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,353,680	
Amount of Tax Relief for Homestead Exclusions	<u>\$261,736</u>	
Total Approx. Tax Revenue:	\$14,615,416	
Approx. Tax Levy for Tax Rate Calculation:	\$15,722,400	
	Lackawanna	Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	116.7700	
q. Mills In Excess of Index (if $(l > p)$, $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$15,722,400	\$15,722,400
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	\$575.00	
Number of Homestead/Farmstead Properties	3900	3900
Median Assessed Value of Homestead Properties		\$10,000

Act 1 Index (current): 3.1%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	\$14,353,680
Amount of Tax Relief for Homestead Exclusions	<u>\$261,736</u>
Total Approx. Tax Revenue:	\$14,615,416
Approx. Tax Levy for Tax Rate Calculation:	\$15,722,400
	Lackawanna

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$261,736	Lowering RE Tax Rate	\$0	\$261,736
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$261,736

CODE

6111	Current Real Estate Taxes							
County Name	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	
Lackawanna	134,644,172	116.7700	15,722,400			92.84000%		
Totals:	134,644,172		15,722,400	261,736	= 15,460,664	X 92.84000%	= 14,353,680	

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$5.00	\$0.00	55,000	55,000
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments				55,000	55,000
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,650,000	1,650,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	220,000	220,000
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				1,870,000	1,870,000
Total Act 511, Current Taxes					1,925,000
Act 511 Tax Limit -->				921,268,986	11,055,228
				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> Lackawanna	113.2590	116.7700	3.10%	Yes	3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,643,348
1200 Special Programs - Elementary / Secondary	5,511,116
1300 Vocational Education	607,183
1400 Other Instructional Programs - Elementary / Secondary	120
1700 Higher Education Programs for Secondary Students	5,000
Total Instruction	\$17,766,767
2000 Support Services	
2100 Support Services - Students	760,360
2200 Support Services - Instructional Staff	452,885
2300 Support Services - Administration	1,684,226
2400 Support Services - Pupil Health	217,130
2500 Support Services - Business	323,187
2600 Operation and Maintenance of Plant Services	1,580,630
2700 Student Transportation Services	1,437,313
2800 Support Services - Central	617,648
2900 Other Support Services	217,931
Total Support Services	\$7,291,310
3000 Operation of Non-Instructional Services	
3200 Student Activities	657,517
3300 Community Services	119,351
Total Operation of Non-Instructional Services	\$776,868
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	2,296,719
Total Other Expenditures and Financing Uses	\$2,296,719
Total Estimated Expenditures and Other Financing Uses	\$28,131,664

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,893,844
200 Personnel Services - Employee Benefits	4,849,184
300 Purchased Professional and Technical Services	47,500
400 Purchased Property Services	95,000
500 Other Purchased Services	462,600
600 Supplies	265,100
700 Property	28,520
800 Other Objects	1,600
Total Regular Programs - Elementary / Secondary	\$11,643,348
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,812,632
200 Personnel Services - Employee Benefits	1,510,904
300 Purchased Professional and Technical Services	567,000
500 Other Purchased Services	1,593,800
600 Supplies	26,780
Total Special Programs - Elementary / Secondary	\$5,511,116
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	122,530
200 Personnel Services - Employee Benefits	98,790
500 Other Purchased Services	377,113
600 Supplies	6,070
800 Other Objects	2,680
Total Vocational Education	\$607,183
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
600 Supplies	120
Total Other Instructional Programs - Elementary / Secondary	\$120
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	5,000
Total Higher Education Programs for Secondary Students	\$5,000
Total Instruction	\$17,766,767
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	390,086
200 Personnel Services - Employee Benefits	305,714
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	900
600 Supplies	13,660
Total Support Services - Students	\$760,360
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	228,382
200 Personnel Services - Employee Benefits	190,703

<u>Description</u>	<u>Amount</u>
600 Supplies	33,000
700 Property	800
Total Support Services - Instructional Staff	\$452,885
2300 Support Services - Administration	
100 Personnel Services - Salaries	788,563
200 Personnel Services - Employee Benefits	577,413
300 Purchased Professional and Technical Services	217,900
500 Other Purchased Services	35,900
600 Supplies	35,050
700 Property	8,400
800 Other Objects	21,000
Total Support Services - Administration	\$1,684,226
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	116,450
200 Personnel Services - Employee Benefits	83,480
300 Purchased Professional and Technical Services	12,300
500 Other Purchased Services	500
600 Supplies	4,400
Total Support Services - Pupil Health	\$217,130
2500 Support Services - Business	
100 Personnel Services - Salaries	64,979
200 Personnel Services - Employee Benefits	74,978
300 Purchased Professional and Technical Services	131,260
500 Other Purchased Services	25,000
600 Supplies	5,000
700 Property	11,000
800 Other Objects	10,970
Total Support Services - Business	\$323,187
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	422,060
200 Personnel Services - Employee Benefits	298,462
300 Purchased Professional and Technical Services	37,000
400 Purchased Property Services	324,200
500 Other Purchased Services	132,103
600 Supplies	366,595
800 Other Objects	210
Total Operation and Maintenance of Plant Services	\$1,580,630
2700 Student Transportation Services	
100 Personnel Services - Salaries	12,600
200 Personnel Services - Employee Benefits	963
300 Purchased Professional and Technical Services	200
400 Purchased Property Services	5,000
500 Other Purchased Services	1,405,000
600 Supplies	13,500
800 Other Objects	50

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$1,437,313
2800 Support Services - Central	
100 Personnel Services - Salaries	88,096
200 Personnel Services - Employee Benefits	60,552
300 Purchased Professional and Technical Services	355,200
600 Supplies	100,000
700 Property	13,800
Total Support Services - Central	\$617,648
2900 Other Support Services	
500 Other Purchased Services	217,931
Total Other Support Services	\$217,931
Total Support Services	\$7,291,310
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	318,964
200 Personnel Services - Employee Benefits	155,303
500 Other Purchased Services	72,000
600 Supplies	103,100
800 Other Objects	8,150
Total Student Activities	\$657,517
3300 Community Services	
100 Personnel Services - Salaries	110,405
200 Personnel Services - Employee Benefits	8,446
600 Supplies	500
Total Community Services	\$119,351
Total Operation of Non-Instructional Services	\$776,868
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,296,719
Total Interfund Transfers - Out	\$2,296,719
Total Other Expenditures and Financing Uses	\$2,296,719
TOTAL EXPENDITURES	\$28,131,664

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	2,500,000	1,000,000
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		
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 Cash and Short-Term Investments	\$2,500,000	\$1,000,000

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

\$2,500,000

\$1,000,000

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	21,250,000	21,250,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	269,419	269,419
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	527,858	527,858
0599 Other Noncurrent Liabilities		
Total General Fund	\$22,047,277	\$22,047,277
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	\$22,047,277	\$22,047,277

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

\$22,047,277

\$22,047,277

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,319,373
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,319,373

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,319,373
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