

PRELIMINARY 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

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Susan H Famularo

(570)402-1000

Extn :1260

Contact Person

Telephone

Extension

Famularo.Susan@pvbears.org

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$606,056.00 Approved Referendum Exception Amt: \$0.00	The school district intends to apply for referendum exceptions.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The amounts are contingency for unforeseen expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The school district is committing fund balance to mitigate future tax increases and for future capital considerations
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance is assigned to balance the future year's budget and mitigate tax increases.

<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	8,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,988,013
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,464,183
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,452,196</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	57,002,051
7000 Revenue from State Sources	41,613,600
8000 Revenue from Federal Sources	1,209,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$99,824,651</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$113,276,847</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	48,086,551
6112 Interim Real Estate Taxes	60,000
6113 Public Utility Realty Taxes	60,000
6114 Payments in Lieu of Current Taxes - State / Local	6,500
6150 Current Act 511 Taxes - Proportional Assessments	3,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,400,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	32,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	617,000
6910 Rentals	120,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	225,000
6970 Services Provided Other Funds	500,000
6990 Refunds and Other Miscellaneous Revenue	35,000

REVENUE FROM LOCAL SOURCES \$57,002,051**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	22,300,000
7160 Tuition for Orphans Subsidy	300,000
7271 Special Education funds for School-Aged Pupils	3,400,000
7311 Pupil Transportation Subsidy	2,610,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	914,600
7330 Health Services (Medical, Dental, Nurse, Act 25)	84,000
7505 Ready to Learn Block Grant	1,021,000
7810 State Share of Social Security and Medicare Taxes	1,882,000
7820 State Share of Retirement Contributions	9,062,000

REVENUE FROM STATE SOURCES \$41,613,600**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	667,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	142,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000

REVENUE FROM FEDERAL SOURCES \$1,209,000**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 99,824,651**

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$48,086,551	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$48,086,551	
Approx. Tax Levy for Tax Rate Calculation:	\$51,985,461	
	Monroe	Total

2017-18 Data		
a. Assessed Value	\$340,127,250	\$340,127,250
b. Real Estate Mills	146.0160	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,967,165,590	\$1,967,165,590
d. Assessed Value	\$340,308,520	\$340,308,520
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$49,664,021	\$49,664,021
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$49,664,021	\$49,664,021
(f Total * g)		
i. Base Mills Subject to Index	146.0160	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.50000%	92.50000%
k. Tax Levy Needed	\$51,985,461	\$51,985,461
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	152.7598	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$51,985,461	\$51,985,461
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$51,985,461
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$48,086,551
(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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Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$48,086,551	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$48,086,551	
Approx. Tax Levy for Tax Rate Calculation:	\$51,985,461	
	Monroe	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	150.8345	
q. Mills In Excess of Index (if l > p), (l - p))	1.9253	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$51,330,265	\$51,330,265
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$655,196	\$655,196
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$606,056	\$606,056

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$48,086,551
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$48,086,551
Approx. Tax Levy for Tax Rate Calculation:	\$51,985,461

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

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>
Monroe	340,308,520	152.7598	51,985,461			92.50000%	
Totals:	340,308,520		51,985,461	0 =	51,985,461 X	92.50000%	= 48,086,551

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

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,200,000	3,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000	500,000
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 3,700,000 3,700,000

Total Act 511, Current Taxes 3,700,000

Act 511 Tax Limit -->	1,967,165,590 X	12	23,605,987
	Market Value	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> Monroe	146.0160	152.7598	4.62%	No	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	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	42,020,176
1200 Special Programs - Elementary / Secondary	17,990,853
1300 Vocational Education	3,930,831
1400 Other Instructional Programs - Elementary / Secondary	1,295,967
Total Instruction	\$65,237,827
2000 Support Services	
2100 Support Services - Students	3,980,914
2200 Support Services - Instructional Staff	3,118,247
2300 Support Services - Administration	3,882,834
2400 Support Services - Pupil Health	875,169
2500 Support Services - Business	1,663,398
2600 Operation and Maintenance of Plant Services	9,710,617
2700 Student Transportation Services	6,665,497
2800 Support Services - Central	1,647,980
2900 Other Support Services	30,000
Total Support Services	\$31,574,656
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,534,940
3300 Community Services	5,140
Total Operation of Non-Instructional Services	\$1,540,080
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,019,975
5200 Interfund Transfers - Out	108,700
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$5,928,675
Total Estimated Expenditures and Other Financing Uses	\$104,281,238

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,919,635
200 Personnel Services - Employee Benefits	15,322,337
300 Purchased Professional and Technical Services	676,266
400 Purchased Property Services	231,893
500 Other Purchased Services	2,321,000
600 Supplies	520,852
700 Property	17,500
800 Other Objects	10,693
Total Regular Programs - Elementary / Secondary	\$42,020,176
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,563,001
200 Personnel Services - Employee Benefits	6,124,376
300 Purchased Professional and Technical Services	3,168,000
500 Other Purchased Services	1,109,200
600 Supplies	25,776
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$17,990,853
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	789,172
200 Personnel Services - Employee Benefits	588,192
400 Purchased Property Services	2,500
500 Other Purchased Services	2,502,090
600 Supplies	47,423
700 Property	1,454
Total Vocational Education	\$3,930,831
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	227,144
200 Personnel Services - Employee Benefits	149,033
300 Purchased Professional and Technical Services	790,045
500 Other Purchased Services	7,100
600 Supplies	122,645
Total Other Instructional Programs - Elementary / Secondary	\$1,295,967
Total Instruction	\$65,237,827
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,241,381
200 Personnel Services - Employee Benefits	1,608,283
300 Purchased Professional and Technical Services	107,000
500 Other Purchased Services	6,950
600 Supplies	13,700
800 Other Objects	3,600
Total Support Services - Students	\$3,980,914

2018-2019 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,613,440
200 Personnel Services - Employee Benefits	1,203,418
300 Purchased Professional and Technical Services	42,850
400 Purchased Property Services	23,280
500 Other Purchased Services	20,850
600 Supplies	177,198
700 Property	13,800
800 Other Objects	23,411
Total Support Services - Instructional Staff	\$3,118,247
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,716,830
200 Personnel Services - Employee Benefits	1,351,774
300 Purchased Professional and Technical Services	240,500
400 Purchased Property Services	13,330
500 Other Purchased Services	262,700
600 Supplies	76,500
700 Property	6,500
800 Other Objects	214,700
Total Support Services - Administration	\$3,882,834
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	456,312
200 Personnel Services - Employee Benefits	395,457
300 Purchased Professional and Technical Services	11,400
400 Purchased Property Services	1,500
500 Other Purchased Services	400
600 Supplies	10,000
800 Other Objects	100
Total Support Services - Pupil Health	\$875,169
2500 Support Services - Business	
100 Personnel Services - Salaries	605,051
200 Personnel Services - Employee Benefits	458,247
300 Purchased Professional and Technical Services	107,000
400 Purchased Property Services	455,100
500 Other Purchased Services	6,000
600 Supplies	23,000
700 Property	2,000
800 Other Objects	7,000
Total Support Services - Business	\$1,663,398
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,495,847
200 Personnel Services - Employee Benefits	2,927,520
300 Purchased Professional and Technical Services	560,000
400 Purchased Property Services	555,950
500 Other Purchased Services	356,300

<u>Description</u>	<u>Amount</u>
600 Supplies	1,510,000
700 Property	235,000
800 Other Objects	70,000
Total Operation and Maintenance of Plant Services	\$9,710,617
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	45,719
200 Personnel Services - Employee Benefits	42,278
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	1,000
500 Other Purchased Services	6,560,500
600 Supplies	15,000
Total Student Transportation Services	\$6,665,497
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	442,523
200 Personnel Services - Employee Benefits	396,207
300 Purchased Professional and Technical Services	181,000
400 Purchased Property Services	308,250
500 Other Purchased Services	85,250
600 Supplies	103,750
700 Property	125,000
800 Other Objects	6,000
Total Support Services - Central	\$1,647,980
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$31,574,656
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	730,000
200 Personnel Services - Employee Benefits	320,340
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	25,500
500 Other Purchased Services	267,350
600 Supplies	93,250
700 Property	20,000
800 Other Objects	18,500
Total Student Activities	\$1,534,940
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	5,140
Total Community Services	\$5,140
Total Operation of Non-Instructional Services	\$1,540,080
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	279,975
900 Other Uses of Funds	4,740,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,019,975
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	108,700
Total Interfund Transfers - Out	\$108,700
5900 <u>Budgetary Reserve</u>	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$5,928,675
TOTAL EXPENDITURES	\$104,281,238

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	19,500,000	15,000,000
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	2,500,000	2,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	550,000	450,000
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	\$22,550,000	\$17,450,000
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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	\$22,550,000	\$17,450,000
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	6,995,000	2,255,000
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 General Fund	\$6,995,000	\$2,255,000
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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	\$6,995,000	\$2,255,000

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	\$6,995,000	\$2,255,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	8,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,777,609
0840 Assigned Fund Balance	3,218,000
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,995,609
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,803,609