

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

6/21/18

President of the Board - Original Signature Required

Date

6/21/18

Secretary of the Board - Original Signature Required

Date

6/21/2018

Chief School Administrator - Original Signature Required

Date

6/21/2018

William Stone

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Extn :10259

Contact Person

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 : Souderton Area SD	COUNTY : Montgomery	AUN : 123467103
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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.

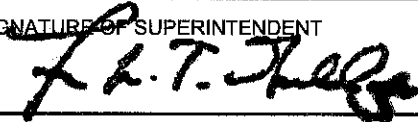
Total Budgeted Expenditures	\$127342536
Ending Unassigned Fund Balance	\$3714825
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.9%

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 6-21-2018
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DUE DATE: AUGUST 15, 2018

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

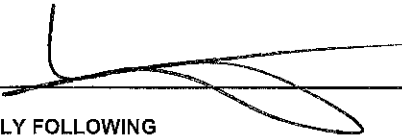
24 PS 6-687(a)(1)

(03/2006)

School District Name : Souderton Area SD	County : Montgomery	AUN Number : 123467103
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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 4/26/18
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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

<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	
0850 Unassigned Fund Balance	3,800,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,800,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	95,676,086
7000 Revenue from State Sources	30,457,005
8000 Revenue from Federal Sources	1,110,197
9000 Other Financing Sources	14,073
Total Estimated Revenues And Other Financing Sources	<u>\$127,257,361</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$131,057,361</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	79,911,686
6112 Interim Real Estate Taxes	625,613
6113 Public Utility Realty Taxes	90,000
6114 Payments in Lieu of Current Taxes - State / Local	319,732
6120 Current Per Capita Taxes, Section 679	139,500
6140 Current Act 511 Taxes - Flat Rate Assessments	139,500
6150 Current Act 511 Taxes - Proportional Assessments	9,384,118
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,121,000
6500 Earnings on Investments	415,358
6700 Revenues from LEA Activities	612,899
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,264,754
6910 Rentals	190,678
6920 Contributions and Donations from Private Sources	59,500
6940 Tuition from Patrons	500,000
6960 Services Provided Other Local Governmental Units / LEAs	45,000
6980 Revenue from Community Services Activities	479,901
6990 Refunds and Other Miscellaneous Revenue	376,847

REVENUE FROM LOCAL SOURCES \$95,676,086

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	9,489,809
7160 Tuition for Orphans Subsidy	271,000
7271 Special Education funds for School-Aged Pupils	3,304,209
7311 Pupil Transportation Subsidy	1,893,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	370,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	830,592
7330 Health Services (Medical, Dental, Nurse, Act 25)	125,000
7340 State Property Tax Reduction Allocation	2,226,958
7505 Ready to Learn Block Grant	524,477
7810 State Share of Social Security and Medicare Taxes	2,086,774
7820 State Share of Retirement Contributions	9,335,186

REVENUE FROM STATE SOURCES \$30,457,005

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	478,203
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	139,969

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	76,525
8517 NCLB, Title IV - 21st Century Schools	10,800
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,700
REVENUE FROM FEDERAL SOURCES	\$1,110,197
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	14,073
OTHER FINANCING SOURCES	\$14,073
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	127,257,361

Act 1 Index (current): 2.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(2)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$79,911,692

Amount of Tax Relief for Homestead Exclusions

\$2,228,328

Total Approx. Tax Revenue:

\$82,140,020

Approx. Tax Levy for Tax Rate Calculation:

\$84,826,979

Bucks

Montgomery

Total

	Bucks	Montgomery	Total
2017-18 Data			
a. Assessed Value	\$89,617,320	\$2,752,832,506	\$2,842,449,826
b. Real Estate Mills	28.9259	28.9259	28.9259
I. 2018-19 Data			
c. 2016 STEB Market Value	\$136,173,687	\$4,086,087,765	\$4,222,261,452
d. Assessed Value	\$89,846,910	\$2,773,984,530	\$2,863,831,440
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2017-18 Calculations			
f. 2017-18 Tax Levy	\$2,592,262	\$79,628,158	\$82,220,420
(a * b)			
2018-19 Calculations			
g. Percent of Total Market Value	3.22514%	96.77486%	100.00000%
II.			
h. Rebalanced 2017-18 Tax Levy			\$82,220,420
(f Total * g)			
i. Base Mills Subject to Index	28.9259	28.9259	28.9259
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.74697%	96.74697%	96.74697%
k. Tax Levy Needed			\$84,826,979
(Approx. Tax Levy * g)			
I. 2018-19 Real Estate Tax Rate			
(k / d * 1000)	29.6201	29.6201	29.6201
III.			
m. Tax Levy Generated by Mills	\$2,661,274	\$82,165,699	\$84,826,973
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$82,598,645
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$79,911,686
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(2)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$79,911,692

Amount of Tax Relief for Homestead Exclusions

\$2,228,328

Total Approx. Tax Revenue:

\$82,140,020

Approx. Tax Levy for Tax Rate Calculation:

\$84,826,979

	Bucks	Montgomery	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	29.6201	29.6201	29.6201
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,661,274	\$82,165,699	\$84,826,973
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,762.00	\$6,762.00	
Number of Homestead/Farmstead Properties	395	10754	11149
Median Assessed Value of Homestead Properties			\$156,110

Act 1 Index (current): 2.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(2)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$79,911,692

Amount of Tax Relief for Homestead Exclusions

\$2,228,328

Total Approx. Tax Revenue:

\$82,140,020

Approx. Tax Levy for Tax Rate Calculation:

\$84,826,979

Bucks

Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,226,958	Lowering RE Tax Rate	\$0	\$2,226,958
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,370			\$1,370
Amount of Tax Relief from State/Local Sources				\$2,228,328

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>
Bucks	89,846,910	29.6201	2,661,274			96.74697%	
Montgomery	2,773,984,530	29.6201	82,165,699			96.74697%	
Totals:	2,863,831,440		84,826,973	- 2,228,328 =	82,598,645 X	96.74697% =	79,911,686

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		139,500
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	139,500
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			139,500
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	8,104,111
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,280,007
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			9,384,118
Total Act 511, Current Taxes			9,523,618
Act 511 Tax Limit -->		4,222,261,452 X	12
		Market Value	Mills
			50,667,137
			(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>									
	Bucks	28.9259	29.6201	2.40%	Yes	2.4%				
	Montgomery	28.9259	29.6201	2.40%	Yes	2.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	54,331,709
1200 Special Programs - Elementary / Secondary	22,783,352
1300 Vocational Education	2,043,097
1400 Other Instructional Programs - Elementary / Secondary	638,696
1600 Adult Education Programs	188,141
Total Instruction	\$79,984,995
2000 Support Services	
2100 Support Services - Students	4,954,648
2200 Support Services - Instructional Staff	4,404,688
2300 Support Services - Administration	5,260,108
2400 Support Services - Pupil Health	1,376,854
2500 Support Services - Business	988,113
2600 Operation and Maintenance of Plant Services	8,955,644
2700 Student Transportation Services	7,692,124
2800 Support Services - Central	2,313,968
2900 Other Support Services	82,600
Total Support Services	\$36,028,747
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,514,244
Total Operation of Non-Instructional Services	\$1,514,244
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,804,550
Total Other Expenditures and Financing Uses	\$9,804,550
Total Estimated Expenditures and Other Financing Uses	\$127,342,536

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,109,982
200 Personnel Services - Employee Benefits	19,018,569
300 Purchased Professional and Technical Services	35,434
400 Purchased Property Services	9,300
500 Other Purchased Services	4,352,571
600 Supplies	797,753
700 Property	8,100
Total Regular Programs - Elementary / Secondary	\$54,331,709
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,351,527
200 Personnel Services - Employee Benefits	5,621,192
300 Purchased Professional and Technical Services	3,205,964
400 Purchased Property Services	650
500 Other Purchased Services	4,427,509
600 Supplies	115,810
800 Other Objects	60,700
Total Special Programs - Elementary / Secondary	\$22,783,352
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,043,097
Total Vocational Education	\$2,043,097
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	184,559
200 Personnel Services - Employee Benefits	83,837
300 Purchased Professional and Technical Services	293,000
400 Purchased Property Services	200
500 Other Purchased Services	31,200
600 Supplies	36,700
800 Other Objects	9,200
Total Other Instructional Programs - Elementary / Secondary	\$638,696
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	95,059
200 Personnel Services - Employee Benefits	33,782
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	23,600
600 Supplies	3,200
800 Other Objects	4,500
Total Adult Education Programs	\$188,141
Total Instruction	\$79,984,995
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,567,055
200 Personnel Services - Employee Benefits	1,692,274

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LEA : 123467103 Souderton Area SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	547,647
500 Other Purchased Services	4,900
600 Supplies	55,349
800 Other Objects	87,423
Total Support Services - Students	\$4,954,648
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,224,515
200 Personnel Services - Employee Benefits	1,567,743
300 Purchased Professional and Technical Services	31,155
400 Purchased Property Services	80,577
500 Other Purchased Services	15,000
600 Supplies	420,398
700 Property	60,000
800 Other Objects	5,300
Total Support Services - Instructional Staff	\$4,404,688
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,821,305
200 Personnel Services - Employee Benefits	1,788,201
300 Purchased Professional and Technical Services	368,613
400 Purchased Property Services	50,134
500 Other Purchased Services	151,025
600 Supplies	49,648
800 Other Objects	31,182
Total Support Services - Administration	\$5,260,108
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	832,344
200 Personnel Services - Employee Benefits	510,299
300 Purchased Professional and Technical Services	3,956
400 Purchased Property Services	725
500 Other Purchased Services	800
600 Supplies	24,700
700 Property	4,000
800 Other Objects	30
Total Support Services - Pupil Health	\$1,376,854
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	486,409
200 Personnel Services - Employee Benefits	347,672
300 Purchased Professional and Technical Services	13,520
400 Purchased Property Services	58,804
500 Other Purchased Services	33,500
600 Supplies	33,603
800 Other Objects	14,605
Total Support Services - Business	\$988,113
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,700,642

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,614,437
300 Purchased Professional and Technical Services	64,800
400 Purchased Property Services	869,560
500 Other Purchased Services	165,805
600 Supplies	1,534,400
800 Other Objects	6,000
Total Operation and Maintenance of Plant Services	\$8,955,644
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	7,686,624
600 Supplies	5,500
Total Student Transportation Services	\$7,692,124
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	791,544
200 Personnel Services - Employee Benefits	570,722
300 Purchased Professional and Technical Services	15,218
400 Purchased Property Services	142,500
500 Other Purchased Services	384,714
600 Supplies	371,600
700 Property	35,000
800 Other Objects	2,670
Total Support Services - Central	\$2,313,968
2900 <u>Other Support Services</u>	
500 Other Purchased Services	82,600
Total Other Support Services	\$82,600
Total Support Services	\$36,028,747
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	626,056
200 Personnel Services - Employee Benefits	311,804
300 Purchased Professional and Technical Services	114,454
400 Purchased Property Services	26,450
500 Other Purchased Services	229,883
600 Supplies	136,255
700 Property	400
800 Other Objects	68,942
Total Student Activities	\$1,514,244
Total Operation of Non-Instructional Services	\$1,514,244
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,874,550
900 Other Uses of Funds	7,930,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,804,550
Total Other Expenditures and Financing Uses	\$9,804,550
TOTAL EXPENDITURES	\$127,342,536

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	7,052,705	6,845,100
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	1,607,122	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	361,599	
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	528,237	351,538
Private Purpose Trust Fund	73,530	72,121
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$9,623,193	\$7,768,759
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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	\$9,623,193	\$7,768,759
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	67,844,171	58,039,621
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,052,843	2,332,221
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,836,601	3,072,631
0599 Other Noncurrent Liabilities		

Total General Fund	\$72,733,615	\$63,444,473
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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)

19,583

19,596

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

\$19,583

\$19,596

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	\$72,753,198	\$63,464,069

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

\$72,753,198

\$63,464,069

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,714,825
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,714,825

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,714,825
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