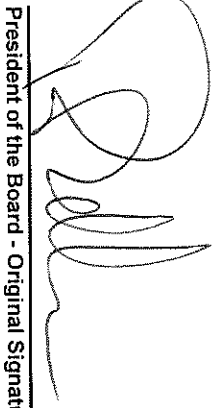


FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2018



President of the Board - Original Signature Required

Date

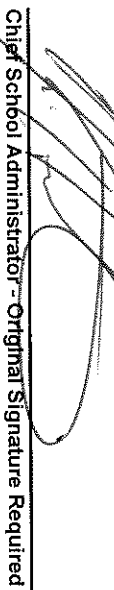
6/20/18



Secretary of the Board - Original Signature Required

Date

6/20/18



Chief School Administrator - Original Signature Required

Date

6/20/18

William Boucher

(724)785-2021

Extn :3102

Contact Person

Telephone

Extension

wboucher@basd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brownsville Area SD	COUNTY : Fayette	AUN : 101260803
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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	\$28058000
Ending Unassigned Fund Balance	\$542013
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.9%

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 6/20/18
---	-----------------

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 : Brownsville Area SD	County : Fayette	AUN Number : 101260803
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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 5-17-2018
--	-------------------

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$8,008.55 C x 2%: \$6,707.16</p>	Calculated
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	For unexpected expenditures
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.	Deficit not requiring use of all 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	1,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,000,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,123,405	
7000 Revenue from State Sources	19,488,690	
8000 Revenue from Federal Sources	987,918	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$27,600,013</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$28,600,013</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,749,998
6113 Public Utility Realty Taxes	6,593
6114 Payments in Lieu of Current Taxes - State / Local	8,258
6120 Current Per Capita Taxes, Section 679	21,050
6140 Current Act 511 Taxes - Flat Rate Assessments	38,050
6150 Current Act 511 Taxes - Proportional Assessments	930,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	748,156
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	439,300
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	24,000
6990 Refunds and Other Miscellaneous Revenue	98,000
REVENUE FROM LOCAL SOURCES	\$7,123,405
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	12,444,050
7160 Tuition for Orphans Subsidy	29,000
7271 Special Education funds for School-Aged Pupils	1,496,122
7311 Pupil Transportation Subsidy	1,525,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	446,441
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	335,358
7505 Ready to Learn Block Grant	412,719
7810 State Share of Social Security and Medicare Taxes	530,000
7820 State Share of Retirement Contributions	2,230,000
REVENUE FROM STATE SOURCES	\$19,488,690
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	762,692
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	98,739
8517 NCLB, Title IV - 21st Century Schools	54,487
8519 NCLB, Title VI - Flexibility and Accountability	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	62,000
REVENUE FROM FEDERAL SOURCES	\$987,918
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,600,013

Act 1 Index (current): 3.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$4,750,000

Amount of Tax Relief for Homestead Exclusions

\$335,358

Total Approx. Tax Revenue:

\$5,085,358

Approx. Tax Levy for Tax Rate Calculation:

\$5,905,469

Fayette

Washington

Total

2017-18 Data

a. Assessed Value

\$315,018,650

\$10,810,500

\$325,829,150

b. Real Estate Mills

18.3514

10.4480

I. 2018-19 Data

c. 2016 STEB Market Value

\$376,654,908

\$7,984,163

\$384,639,071

d. Assessed Value

\$315,119,500

\$10,778,700

\$325,898,200

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2017-18 Calculations

f. 2017-18 Tax Levy

\$5,781,033

\$112,948

\$5,893,981

(a * b)

2018-19 Calculations

g. Percent of Total Market Value

97.92425%

2.07575%

100.00000%

II.

h. Rebalanced 2017-18 Tax Levy

\$5,771,637

\$122,344

\$5,893,981

(f Total * g)

i. Base Mills Subject to Index

18.3514

11.3171

(h / a * 1000) if no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

85.26570%

85.79000%

85.27658%

k. Tax Levy Needed

\$5,782,886

\$122,583

\$5,905,469

(Approx. Tax Levy * g)

I. 2018-19 Real Estate Tax Rate

18.3514

11.3727

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$5,782,884

\$122,583

\$5,905,467

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$5,570,109

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$4,749,998

(n * Est. Pct. Collection)

Act 1 Index (current): 3.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$4,750,000

Amount of Tax Relief for Homestead Exclusions

\$335,358

Total Approx. Tax Revenue:

\$5,085,358

Approx. Tax Levy for Tax Rate Calculation:

\$5,905,469

	Fayette	Washington	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	19.0120	11.7245	
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)	\$5,991,052	\$126,375	\$6,117,427
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	\$5,318.00	\$8,625.00	
Number of Homestead/Farmstead Properties	3447	71	3518
Median Assessed Value of Homestead Properties			\$51,250

Act 1 Index (current): 3.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$4,750,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$335,358</u>			
Total Approx. Tax Revenue:	\$5,085,358			
Approx. Tax Levy for Tax Rate Calculation:	\$5,905,469			

	Fayette	Washington		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$335,358	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$335,358

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>
Fayette	315,119,500	18.3514	5,782,884			85.26570%	
Washington	10,778,700	11.3727	122,583			85.79000%	
Totals:	325,898,200		5,905,467	- 335,358 =	5,570,109 X	85.27658% =	4,749,998

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		21,050
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	30,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	20,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			50,000
			38,050
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	65,000
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			1,065,000
Total Act 511, Current Taxes			930,000
			968,050
Act 511 Tax Limit -->		384,639,071 X	12
		Market Value	Mills
			4,615,669
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Fayette	18.3514	18.3514	0.00%	Yes	3.6%			
	Washington	11.3171	11.3727	0.50%	Yes	3.6%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.6%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,053,873
1200 Special Programs - Elementary / Secondary	5,009,648
1300 Vocational Education	560,000
1400 Other Instructional Programs - Elementary / Secondary	313,901
1500 Nonpublic School Programs	5,000
Total Instruction	\$16,942,422
2000 Support Services	
2100 Support Services - Students	566,140
2200 Support Services - Instructional Staff	567,336
2300 Support Services - Administration	1,383,924
2400 Support Services - Pupil Health	329,293
2500 Support Services - Business	452,880
2600 Operation and Maintenance of Plant Services	2,516,658
2700 Student Transportation Services	2,280,000
2800 Support Services - Central	275,024
2900 Other Support Services	10,500
Total Support Services	\$8,381,755
3000 Operation of Non-Instructional Services	
3200 Student Activities	543,210
3300 Community Services	11,000
Total Operation of Non-Instructional Services	\$554,210
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,129,613
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$2,179,613
Total Estimated Expenditures and Other Financing Uses	\$28,058,000

2018-2019 Final General Fund Budget

LEA : 101260803 Brownsville Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,753,332
200 Personnel Services - Employee Benefits	4,194,141
300 Purchased Professional and Technical Services	26,000
400 Purchased Property Services	32,100
500 Other Purchased Services	780,500
600 Supplies	249,000
700 Property	18,000
800 Other Objects	800
Total Regular Programs - Elementary / Secondary	\$11,053,873
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,694,959
200 Personnel Services - Employee Benefits	1,070,189
300 Purchased Professional and Technical Services	1,021,000
500 Other Purchased Services	1,203,900
600 Supplies	19,400
700 Property	200
Total Special Programs - Elementary / Secondary	\$5,009,648
1300 <u>Vocational Education</u>	
500 Other Purchased Services	560,000
Total Vocational Education	\$560,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	42,000
200 Personnel Services - Employee Benefits	14,901
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	252,000
Total Other Instructional Programs - Elementary / Secondary	\$313,901
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	\$5,000
Total Instruction	\$16,942,422
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	355,954
200 Personnel Services - Employee Benefits	83,586
300 Purchased Professional and Technical Services	120,000
400 Purchased Property Services	3,100
600 Supplies	3,500
Total Support Services - Students	\$566,140
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	292,604
200 Personnel Services - Employee Benefits	233,182

2018-2019 Final General Fund Budget

LEA : 101260803 Brownsville Area SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	25,600
500 Other Purchased Services	1,200
600 Supplies	9,500
800 Other Objects	5,250
Total Support Services - Instructional Staff	\$567,336
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	760,828
200 Personnel Services - Employee Benefits	470,381
300 Purchased Professional and Technical Services	95,249
400 Purchased Property Services	14,000
500 Other Purchased Services	24,175
600 Supplies	10,891
800 Other Objects	8,400
Total Support Services - Administration	\$1,383,924
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	175,036
200 Personnel Services - Employee Benefits	147,257
400 Purchased Property Services	900
500 Other Purchased Services	100
600 Supplies	6,000
Total Support Services - Pupil Health	\$329,293
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	238,196
200 Personnel Services - Employee Benefits	163,484
300 Purchased Professional and Technical Services	16,000
400 Purchased Property Services	7,700
500 Other Purchased Services	7,500
600 Supplies	8,000
800 Other Objects	12,000
Total Support Services - Business	\$452,880
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,011,806
200 Personnel Services - Employee Benefits	827,738
300 Purchased Professional and Technical Services	48,000
400 Purchased Property Services	132,200
500 Other Purchased Services	98,914
600 Supplies	366,500
700 Property	31,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$2,516,658
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,280,000
Total Student Transportation Services	\$2,280,000
2800 <u>Support Services - Central</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	103,418
200 Personnel Services - Employee Benefits	72,631
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	6,925
500 Other Purchased Services	40,550
600 Supplies	45,000
Total Support Services - Central	\$275,024
2900 <u>Other Support Services</u>	
500 Other Purchased Services	10,500
Total Other Support Services	\$10,500
Total Support Services	\$8,381,755
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	262,100
200 Personnel Services - Employee Benefits	109,260
300 Purchased Professional and Technical Services	41,550
400 Purchased Property Services	10,975
500 Other Purchased Services	86,725
600 Supplies	32,600
Total Student Activities	\$543,210
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	3,000
600 Supplies	8,000
Total Community Services	\$11,000
Total Operation of Non-Instructional Services	\$554,210
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	816,320
900 Other Uses of Funds	1,313,293
Total Debt Service / Other Expenditures and Financing Uses	\$2,129,613
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$2,179,613
TOTAL EXPENDITURES	\$28,058,000

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	900,000	300,000
Public Purpose (Expendable) Trust Fund	400	400
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,000	1,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	600,000	400,000
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

\$1,502,400

\$701,400

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	\$1,502,400	\$701,400
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	57,175,200	54,100,700
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	50,000	40,000
0540 Accumulated Compensated Absences	262,500	259,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$57,487,700	\$54,400,200
---------------------------	---------------------	---------------------

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

2018-2019 Final General Fund Budget

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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

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 Permanent Fund		
Total Long-Term Indebtedness	\$57,487,700	\$54,400,200

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	\$57,487,700	\$54,400,200
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	542,013
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$542,013
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$592,013