

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

William H. Otto

President of the Board - Original Signature Required

6/26/18

Date

[Signature]

Secretary of the Board - Original Signature Required

6/12/18

Date

Christopher S. Adams

Chief School Administrator - Original Signature Required

6.14.18

Date

Sheryl J Pursel

Contact Person

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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 : Hempfield SD	COUNTY : Lancaster	AUN : 113363103
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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%

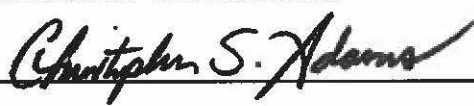
Did you raise property taxes in SY 2018-2019 (compared to 2017-2018)? Yes
No

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

Total Budgeted Expenditures	\$122450134
Ending Unassigned Fund Balance	\$7119693
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.8%

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 6-14-18
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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 : Hempfield SD	County : Lancaster	AUN Number : 113363103
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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 5/8/18
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve is less than 1% of the planned expenditures to be available for unanticipated uncontrollable costs not expected in the General Fund Budget.
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.	Unassigned Fund Balance is contingency for cash flow disruptions for unexpected occurrences during the fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance are funds set aside to cover additional PSERS retirement expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance has been set aside to assist with Capital Reserve expenses and funding of 1:1 initiatives.

<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	222,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,670,000
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	7,798,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,468,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	87,553,440
7000 Revenue from State Sources	32,609,387
8000 Revenue from Federal Sources	1,114,000
9000 Other Financing Sources	125,000
Total Estimated Revenues And Other Financing Sources	<u>\$121,401,827</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$134,869,827</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	73,654,369
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	85,000
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6150 Current Act 511 Taxes - Proportional Assessments	8,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,200,000
6500 Earnings on Investments	340,000
6700 Revenues from LEA Activities	289,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,408,000
6910 Rentals	150,000
6940 Tuition from Patrons	140,000
6960 Services Provided Other Local Governmental Units / LEAs	856,371
6990 Refunds and Other Miscellaneous Revenue	190,000
REVENUE FROM LOCAL SOURCES	\$87,553,440
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	13,032,331
7160 Tuition for Orphans Subsidy	125,000
7271 Special Education funds for School-Aged Pupils	3,692,975
7311 Pupil Transportation Subsidy	1,400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	965,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	135,000
7340 State Property Tax Reduction Allocation	1,627,526
7505 Ready to Learn Block Grant	689,640
7810 State Share of Social Security and Medicare Taxes	2,100,396
7820 State Share of Retirement Contributions	8,841,519
REVENUE FROM STATE SOURCES	\$32,609,387
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	825,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	190,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	80,000
8517 NCLB, Title IV - 21st Century Schools	19,000
REVENUE FROM FEDERAL SOURCES	\$1,114,000
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	70,000

Amount

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets 55,000

OTHER FINANCING SOURCES \$125,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 121,401,827

Act 1 Index (current): 2.4% | Act 1 Index (prior): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$73,654,369
Amount of Tax Relief for Homestead Exclusions	<u>\$1,627,526</u>
Total Approx. Tax Revenue:	\$75,281,895
Approx. Tax Levy for Tax Rate Calculation:	\$76,785,045

Lancaster

Total

2017-18 Data		
a. Assessed Value	\$3,693,116,800	\$3,693,116,800
b. Real Estate Mills	20.3258	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$4,243,685,144	\$4,243,685,144
d. Assessed Value	\$4,798,045,700	\$4,798,045,700
e. Assessed Value of New Constr/ Renov	\$60,574,628	\$60,574,628
2017-18 Calculations		
f. 2017-18 Tax Levy	\$75,065,553	\$75,065,553
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$75,065,553	\$75,065,553
(f Total * g)		
i. Base Mills Subject to Index	15.8450	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$76,785,045	\$76,785,045
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	16.0034	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$76,785,045	\$76,785,045
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$75,157,519
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$73,654,369
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4% | Act 1 Index (prior): 2.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$73,654,369	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,627,526</u>	
Total Approx. Tax Revenue:	\$75,281,895	
Approx. Tax Levy for Tax Rate Calculation:	\$76,785,045	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.2411	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$77,925,540	\$77,925,540
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 * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$7,757.00	
Number of Homestead/Farmstead Properties	13143	13143
Median Assessed Value of Homestead Properties		\$191,700

Act 1 Index (current): 2.4% | Act 1 Index (prior): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$73,654,369
Amount of Tax Relief for Homestead Exclusions	<u>\$1,627,526</u>
Total Approx. Tax Revenue:	\$75,281,895
Approx. Tax Levy for Tax Rate Calculation:	\$76,785,045
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,627,526	Lowering RE Tax Rate	\$0	\$1,627,526
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,627,526

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>
Lancaster	4,798,045,700	16.0034	76,785,045			98.00000%	
Totals:	4,798,045,700		76,785,045	- 1,627,526	= 75,157,519	X 98.00000%	= 73,654,369

	<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%	7,500,000	7,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,300,000	1,300,000
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 8,800,000 8,800,000

Total Act 511, Current Taxes 8,800,000

Act 511 Tax Limit -->	4,243,685,144	X	12	50,924,222
	Market Value		Mills	(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> Lancaster	15.8450	16.0034	1.00%	Yes	2.5%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
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%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	55,918,860
1200 Special Programs - Elementary / Secondary	19,083,632
1300 Vocational Education	1,065,000
1400 Other Instructional Programs - Elementary / Secondary	879,311
Total Instruction	\$76,946,803
2000 Support Services	
2100 Support Services - Students	4,725,531
2200 Support Services - Instructional Staff	2,550,115
2300 Support Services - Administration	5,241,737
2400 Support Services - Pupil Health	1,048,588
2500 Support Services - Business	1,157,367
2600 Operation and Maintenance of Plant Services	8,631,921
2700 Student Transportation Services	5,404,698
2800 Support Services - Central	3,629,718
2900 Other Support Services	60,000
Total Support Services	\$32,449,675
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,978,058
3300 Community Services	2,298
Total Operation of Non-Instructional Services	\$1,980,356
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	158,200
5200 Interfund Transfers - Out	9,915,100
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$11,073,300
Total Estimated Expenditures and Other Financing Uses	\$122,450,134

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	33,051,205
200 Personnel Services - Employee Benefits	18,899,953
300 Purchased Professional and Technical Services	131,050
400 Purchased Property Services	774,822
500 Other Purchased Services	1,854,945
600 Supplies	1,159,735
700 Property	35,620
800 Other Objects	11,530
Total Regular Programs - Elementary / Secondary	\$55,918,860
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,139,999
200 Personnel Services - Employee Benefits	5,792,386
300 Purchased Professional and Technical Services	3,800,666
400 Purchased Property Services	1,000
500 Other Purchased Services	1,216,000
600 Supplies	132,231
800 Other Objects	1,350
Total Special Programs - Elementary / Secondary	\$19,083,632
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,065,000
Total Vocational Education	\$1,065,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	470,167
200 Personnel Services - Employee Benefits	368,394
300 Purchased Professional and Technical Services	5,100
500 Other Purchased Services	30,650
600 Supplies	4,600
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$879,311
Total Instruction	\$76,946,803
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,900,854
200 Personnel Services - Employee Benefits	1,730,027
300 Purchased Professional and Technical Services	48,400
500 Other Purchased Services	6,100
600 Supplies	38,700
800 Other Objects	1,450
Total Support Services - Students	\$4,725,531
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,263,220
200 Personnel Services - Employee Benefits	1,025,180

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	17,700
400 Purchased Property Services	3,000
500 Other Purchased Services	7,200
600 Supplies	212,325
700 Property	19,000
800 Other Objects	2,490
Total Support Services - Instructional Staff	\$2,550,115
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,828,259
200 Personnel Services - Employee Benefits	1,960,648
300 Purchased Professional and Technical Services	351,400
500 Other Purchased Services	50,800
600 Supplies	20,800
800 Other Objects	29,830
Total Support Services - Administration	\$5,241,737
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	643,171
200 Personnel Services - Employee Benefits	380,917
300 Purchased Professional and Technical Services	12,500
400 Purchased Property Services	1,000
500 Other Purchased Services	2,000
600 Supplies	9,000
Total Support Services - Pupil Health	\$1,048,588
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	598,036
200 Personnel Services - Employee Benefits	459,531
300 Purchased Professional and Technical Services	35,500
500 Other Purchased Services	14,000
600 Supplies	34,300
800 Other Objects	16,000
Total Support Services - Business	\$1,157,367
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,627,870
200 Personnel Services - Employee Benefits	2,151,773
300 Purchased Professional and Technical Services	166,753
400 Purchased Property Services	1,583,900
500 Other Purchased Services	275,925
600 Supplies	1,706,400
700 Property	118,300
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$8,631,921
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	118,561
200 Personnel Services - Employee Benefits	93,775
300 Purchased Professional and Technical Services	500

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	5,179,862
600 Supplies	11,600
800 Other Objects	400
Total Student Transportation Services	\$5,404,698
2800 Support Services - Central	
100 Personnel Services - Salaries	1,301,634
200 Personnel Services - Employee Benefits	1,098,129
300 Purchased Professional and Technical Services	39,600
400 Purchased Property Services	5,000
500 Other Purchased Services	217,600
600 Supplies	965,800
800 Other Objects	1,955
Total Support Services - Central	\$3,629,718
2900 Other Support Services	
500 Other Purchased Services	60,000
Total Other Support Services	\$60,000
Total Support Services	\$32,449,675
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	967,497
200 Personnel Services - Employee Benefits	539,166
300 Purchased Professional and Technical Services	157,150
400 Purchased Property Services	500
500 Other Purchased Services	127,950
600 Supplies	130,150
700 Property	9,000
800 Other Objects	46,645
Total Student Activities	\$1,978,058
3300 Community Services	
100 Personnel Services - Salaries	1,846
200 Personnel Services - Employee Benefits	452
Total Community Services	\$2,298
Total Operation of Non-Instructional Services	\$1,980,356
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	58,200
900 Other Uses of Funds	100,000
Total Debt Service / Other Expenditures and Financing Uses	\$158,200
5200 Interfund Transfers - Out	
900 Other Uses of Funds	9,915,100
Total Interfund Transfers - Out	\$9,915,100
5900 Budgetary Reserve	
800 Other Objects	1,000,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$11,073,300
TOTAL EXPENDITURES	\$122,450,134

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	25,000,000	25,500,000
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	4,500,000	3,000,000
Other Capital Projects Fund		
Debt Service Fund	4,300,000	4,000,000
Food Service / Cafeteria Operations Fund	50,000	75,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	3,000,000	3,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund	100,000	100,000
Permanent Fund		
Total Cash and Short-Term Investments	\$37,150,000	\$35,875,000

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	\$37,150,000	\$35,875,000
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund		
0510 Bonds Payable	97,000,000	91,500,000
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	\$97,000,000	\$91,500,000

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

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

<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	\$97,000,000	\$91,500,000

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	\$97,000,000	\$91,500,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	222,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,300,000
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	7,119,693
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,419,693
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,641,693