

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 1/22/2018



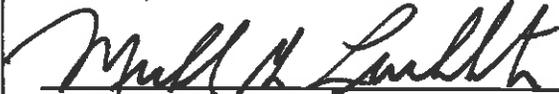
President of the Board - Original Signature Required

1/22/2018
Date



Secretary of the Board - Original Signature Required

1/22/2018
Date



Chief School Administrator - Original Signature Required

1/22/2018
Date

Christopher L Johnston

Contact Person

(717)872-9500

Extn :2237

Telephone

Extension

chrisj@pennmanor.net

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1480	Tax Data: County 1 - Current Year Tax Levy cannot increase by more than (100% + Prior Year's Index) from the previous year if a countywide reassessment was indicated. County 1 - Current Year Tax Levy: \$51,454,864.00 County 1 - Prior Year Tax Levy: \$48,622,957.00	The district intends to seek approval for referendum exceptions
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: \$1,214,200.00 Approved Referendum Exception Amt: \$0.00	The district intends to seek approval for referendum exceptions
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.	Good business practice - within range recommended by district auditors
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	For items committed by School Board - debt stabilization, retirement costs, textbook purchases, and capital projects

<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	10,925,562
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,673,455
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$15,599,017</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	58,116,601
7000 Revenue from State Sources	25,651,818
8000 Revenue from Federal Sources	940,039
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$84,708,458</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$100,307,475</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	48,649,694
6112 Interim Real Estate Taxes	325,000
6113 Public Utility Realty Taxes	51,000
6114 Payments in Lieu of Current Taxes - State / Local	200,000
6150 Current Act 511 Taxes - Proportional Assessments	6,060,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	850,000
6500 Earnings on Investments	240,050
6700 Revenues from LEA Activities	57,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,101,500
6910 Rentals	55,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	476,657
REVENUE FROM LOCAL SOURCES	\$58,116,601
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,557,635
7160 Tuition for Orphans Subsidy	90,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	2,843,822
7311 Pupil Transportation Subsidy	1,500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	140,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	607,270
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,295,369
7505 Ready to Learn Block Grant	620,860
7810 State Share of Social Security and Medicare Taxes	1,275,968
7820 State Share of Retirement Contributions	5,575,894
REVENUE FROM STATE SOURCES	\$25,651,818
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	742,602
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	97,437
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	\$940,039
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	84,708,458

Act 1 Index (current): 3.0% | Act 1 Index (prior): 3.1%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:		2
Approx. Tax Revenue from RE Taxes:		\$48,650,671
Amount of Tax Relief for Homestead Exclusions		<u>\$1,295,369</u>
Total Approx. Tax Revenue:		\$49,946,040
Approx. Tax Levy for Tax Rate Calculation:		\$51,455,871
	Lancaster	Total

2017-18 Data		
a. Assessed Value	\$2,423,876,200	\$2,423,876,200
b. Real Estate Mills	20.0600	

I. 2018-19 Data		
c. 2016 STEB Market Value	\$2,726,041,013	\$2,726,041,013
d. Assessed Value	\$3,107,177,800	\$3,107,177,800
e. Assessed Value of New Constr/ Renov	\$4,518,900	\$4,518,900

2017-18 Calculations		
f. 2017-18 Tax Levy	\$48,622,957	\$48,622,957
(a * b)		

II. 2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$48,622,957	\$48,622,957
(f Total * g)		
i. Base Mills Subject to Index	15.6713	
(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	96.99000%	96.99000%
k. Tax Levy Needed	\$51,455,871	\$51,455,871
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	16.5600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$51,454,864	\$51,454,864
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$50,159,495
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$48,649,694
(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): 3.0% | Act 1 Index (prior): 3.1%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:		2
Approx. Tax Revenue from RE Taxes:		\$48,650,671
Amount of Tax Relief for Homestead Exclusions		<u>\$1,295,369</u>
Total Approx. Tax Revenue:		\$49,946,040
Approx. Tax Levy for Tax Rate Calculation:		\$51,455,871

Lancaster	Total
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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.1571	
q. Mills In Excess of Index (if l > p), (l - p))	0.4029	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$50,202,982	\$50,202,982
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,251,882	\$1,251,882
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,214,200	\$1,214,200

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

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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): 3.0% | Act 1 Index (prior): 3.1%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$48,650,671
Amount of Tax Relief for Homestead Exclusions	<u>\$1,295,369</u>
Total Approx. Tax Revenue:	\$49,946,040
Approx. Tax Levy for Tax Rate Calculation:	\$51,455,871
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,295,369	Lowering RE Tax Rate	\$0	\$1,295,369
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,295,369

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	3,107,177,800	16.5600	51,454,864			96.99000%	
Totals:	3,107,177,800		51,454,864	- 1,295,369	= 50,159,495	X 96.99000%	= 48,649,694

	<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%	5,200,000	5,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	860,000	860,000
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 6,060,000 6,060,000

Total Act 511, Current Taxes 6,060,000

Act 511 Tax Limit -->	2,726,041,013 X	12	32,712,492
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Lancaster	15.6713	16.5600	5.68%	No	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	35,896,256
1200 Special Programs - Elementary / Secondary	12,595,211
1300 Vocational Education	2,267,056
1400 Other Instructional Programs - Elementary / Secondary	114,895
Total Instruction	\$50,873,418
2000 Support Services	
2100 Support Services - Students	2,448,731
2200 Support Services - Instructional Staff	863,982
2300 Support Services - Administration	6,354,896
2400 Support Services - Pupil Health	773,696
2500 Support Services - Business	959,986
2600 Operation and Maintenance of Plant Services	6,088,833
2700 Student Transportation Services	3,827,684
2800 Support Services - Central	1,663,365
2900 Other Support Services	114,944
Total Support Services	\$23,096,117
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,405,713
3300 Community Services	18,413
3400 Scholarships and Awards	2,500
Total Operation of Non-Instructional Services	\$1,426,626
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,412,565
5200 Interfund Transfers - Out	2,903,895
Total Other Expenditures and Financing Uses	\$9,316,460
Total Estimated Expenditures and Other Financing Uses	\$84,712,621

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,915,456
200 Personnel Services - Employee Benefits	12,421,563
300 Purchased Professional and Technical Services	788,000
400 Purchased Property Services	178,325
500 Other Purchased Services	890,672
600 Supplies	556,690
700 Property	145,090
800 Other Objects	460
Total Regular Programs - Elementary / Secondary	\$35,896,256
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,581,455
200 Personnel Services - Employee Benefits	2,087,542
300 Purchased Professional and Technical Services	5,349,196
400 Purchased Property Services	185,000
500 Other Purchased Services	1,351,500
600 Supplies	40,018
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$12,595,211
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	286,888
200 Personnel Services - Employee Benefits	136,119
300 Purchased Professional and Technical Services	15,750
500 Other Purchased Services	1,821,799
600 Supplies	5,500
700 Property	1,000
Total Vocational Education	\$2,267,056
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	76,368
200 Personnel Services - Employee Benefits	33,027
500 Other Purchased Services	1,500
600 Supplies	4,000
Total Other Instructional Programs - Elementary / Secondary	\$114,895
Total Instruction	\$50,873,418
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,495,473
200 Personnel Services - Employee Benefits	899,423
300 Purchased Professional and Technical Services	41,400
500 Other Purchased Services	4,450
600 Supplies	7,785
800 Other Objects	200
Total Support Services - Students	\$2,448,731

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	518,155
200 Personnel Services - Employee Benefits	285,184
300 Purchased Professional and Technical Services	2,900
400 Purchased Property Services	4,148
500 Other Purchased Services	7,500
600 Supplies	46,095
Total Support Services - Instructional Staff	\$863,982
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,048,414
200 Personnel Services - Employee Benefits	2,793,483
300 Purchased Professional and Technical Services	340,000
400 Purchased Property Services	8,178
500 Other Purchased Services	114,321
600 Supplies	24,000
800 Other Objects	26,500
Total Support Services - Administration	\$6,354,896
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	482,753
200 Personnel Services - Employee Benefits	263,443
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	4,000
600 Supplies	12,000
Total Support Services - Pupil Health	\$773,696
2500 Support Services - Business	
100 Personnel Services - Salaries	511,377
200 Personnel Services - Employee Benefits	379,609
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	12,500
500 Other Purchased Services	11,500
600 Supplies	13,000
800 Other Objects	1,000
Total Support Services - Business	\$959,986
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,792,399
200 Personnel Services - Employee Benefits	1,770,636
300 Purchased Professional and Technical Services	112,950
400 Purchased Property Services	1,636,319
500 Other Purchased Services	384,029
600 Supplies	372,000
700 Property	20,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$6,088,833
2700 Student Transportation Services	
100 Personnel Services - Salaries	47,916

2018-2019 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	22,689
400 Purchased Property Services	4,500
500 Other Purchased Services	3,752,079
600 Supplies	500
Total Student Transportation Services	\$3,827,684
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	923,526
200 Personnel Services - Employee Benefits	482,889
300 Purchased Professional and Technical Services	18,450
400 Purchased Property Services	128,800
500 Other Purchased Services	84,500
600 Supplies	15,100
700 Property	10,000
800 Other Objects	100
Total Support Services - Central	\$1,663,365
2900 <u>Other Support Services</u>	
500 Other Purchased Services	114,944
Total Other Support Services	\$114,944
Total Support Services	\$23,096,117
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	733,895
200 Personnel Services - Employee Benefits	403,304
300 Purchased Professional and Technical Services	57,547
400 Purchased Property Services	42,300
500 Other Purchased Services	33,763
600 Supplies	103,829
700 Property	8,400
800 Other Objects	22,675
Total Student Activities	\$1,405,713
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	13,972
200 Personnel Services - Employee Benefits	2,630
600 Supplies	1,811
Total Community Services	\$18,413
3400 <u>Scholarships and Awards</u>	
600 Supplies	2,500
Total Scholarships and Awards	\$2,500
Total Operation of Non-Instructional Services	\$1,426,626
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,632,565
900 Other Uses of Funds	4,780,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$6,412,565
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,903,895
Total Interfund Transfers - Out	\$2,903,895
Total Other Expenditures and Financing Uses	\$9,316,460
TOTAL EXPENDITURES	\$84,712,621

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	20,000,000	20,000,000
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	11,000,000	11,000,000
Other Capital Projects Fund	1,300,000	40,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,250,000	1,250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$33,700,000	\$72,400,000

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		
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TOTAL CASH AND INVESTMENTS	\$33,700,000	\$72,400,000
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	51,050,000	91,050,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,100,000	3,150,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$54,150,000	\$94,200,000
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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	\$54,150,000	\$94,200,000

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	\$54,150,000	\$94,200,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,925,562
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,669,292
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,594,854

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,594,854
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