FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2018

Claire Ann Buckley
President of the Board - Original Signature Required

6-14-18
Date

Susan J. Grolemund
Secretary of the Board - Original Signature Required

6-14-18
Date

Jeffrey S. Kopler
Chief School Administrator - Original Signature Required

6/14/18
Date

Jessica Gabriel
Contact Person

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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 :	COUNTY :	AUN :
Kane Area SD	McKean	109422303

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 [x]

No [ ]

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

Total Budgeted Expenditures	$18176793
Ending Unassigned Fund Balance	$699133
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.8%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
Jeffrey S. Kepler	06/14/2018

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 :	County :	AUN Number :
Kane Area SD	McKean	109422303

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
Claire Ann Buckley	May 10, 2018

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

Val Number	Description	Justification
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 in the amount of $300,000 has been included in the Budget for contingencies which may arise during the year which may not have been included in the Final 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.	The Estimated Ending Unassigned Fund Balance is the Estimated Ending Amount available for Appropriation including the Budgetary Reserve.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Estimated Ending Committed Fund Balance consists of funds that have been committed for future use. They consist of the following: Retirement Rate Stabilization Fund - $3,570,637; National Forest Land Reserve - $658,789; and Act 1 Reserve $65,000.

ITEM	AMOUNTS	
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	4,224,426	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,152,868	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$5,377,294**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,714,617	
7000 Revenue from State Sources	12,604,441	
8000 Revenue from Federal Sources	469,000	
9000 Other Financing Sources	5,000	
Total Estimated Revenues And Other Financing Sources		**$17,793,058**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$23,170,352**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,862,975
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	14,000
6115 Payments in Lieu of Current Taxes - Federal	167,500
6120 Current Per Capita Taxes, Section 679	17,745
6130 Current Taxpayer Relief Taxes - Proportional Assessments	240,000
6140 Current Act 511 Taxes - Flat Rate Assessments	17,745
6150 Current Act 511 Taxes - Proportional Assessments	685,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	282,250
6500 Earnings on Investments	77,700
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	300,452
6910 Rentals	12,000
6920 Contributions and Donations from Private Sources	2,500
6990 Refunds and Other Miscellaneous Revenue	10,250
REVENUE FROM LOCAL SOURCES	**$4,714,617**
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,302,500
7160 Tuition for Orphans Subsidy	15,000
7240 Driver Education - Student	1,600
7271 Special Education funds for School-Aged Pupils	855,000
7311 Pupil Transportation Subsidy	380,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	275,779
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,250
7340 State Property Tax Reduction Allocation	339,806
7505 Ready to Learn Block Grant	246,106
7820 State Share of Retirement Contributions	401,975
7900 Revenue for Technology	1,766,425
REVENUE FROM STATE SOURCES	**$12,604,441**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	350,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	54,000
8517 NCLB, Title IV - 21St Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	**$469,000**
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
OTHER FINANCING SOURCES	**$5,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**17,793,058**

Act 1 Index (current): 3.7%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:** (a)(1)
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	$2,863,937	
Amount of Tax Relief for Homestead Exclusions	$560,033	
Total Approx. Tax Revenue:	$3,423,970	
Approx. Tax Levy for Tax Rate Calculation:	$3,747,551	

		Elk	Mckean	Total
I.	**2017-18 Data**			
	a. Assessed Value	$10,226,512	$190,975,600	$201,202,112
	b. Real Estate Mills	36.3900	17.2900	
	2018-19 Data			
	c. 2016 STEB Market Value	$21,338,004	$192,616,855	$213,954,859
	d. Assessed Value	$10,230,512	$190,336,290	$200,566,802
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
II.	**2017-18 Calculations**			
	f. 2017-18 Tax Levy (a * b)	$372,143	$3,301,968	$3,674,111
	2018-19 Calculations			
	g. Percent of Total Market Value	9.97313%	90.02687%	100.00000%
	h. Rebalanced 2017-18 Tax Levy (f Total * g)	$366,424	$3,307,687	$3,674,111
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	36.3900	17.3199	
III.	**Calculation of Tax Rates and Levies Generated**			
	j. Weighted Avg. Collection Percentage	86.45900%	90.22400%	89.84851%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$373,748	$3,373,803	$3,747,551
	l. 2018-19 Real Estate Tax Rate (k / d * 1000)	**36.5300**	**17.7200**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$373,721	$3,372,759	$3,746,480
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$3,186,447
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$2,862,975

Act 1 Index (current):	**3.7%**	
Calculation Method:	**Revenue**	**Section 672.1 Method Choice:** (a)(1)
Number of Decimals For Tax Rate Calculation:	**2**	
Approx. Tax Revenue from RE Taxes:	**$2,863,937**	
Amount of Tax Relief for Homestead Exclusions	**$560,033**	
Total Approx. Tax Revenue:	**$3,423,970**	
Approx. Tax Levy for Tax Rate Calculation:	**$3,747,551**	

		Elk	Mckean	Total
	Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	37.7364	17.9607	
	q. Mills In Excess of Index (if (I > p), (I - p))	0.0000	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$386,063	$3,418,573	$3,804,636
	s. Millage Rate within Index? (If I > 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

		Elk	Mckean	Total
	Information Related to Property Tax Relief			
V.	Assessed Value Exclusion per Homestead	$7,601.00	$15,202.00	
	Number of Homestead/Farmstead Properties	184	1895	2079
	Median Assessed Value of Homestead Properties			$44,217

Act 1 Index (current): 3.7%

Section 672.1 Method Choice: (a)(1)

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**2**
Approx. Tax Revenue from RE Taxes:	**$2,863,937**
Amount of Tax Relief for Homestead Exclusions	**$560,033**
Total Approx. Tax Revenue:	**$3,423,970**
Approx. Tax Levy for Tax Rate Calculation:	**$3,747,551**

	Elk		Mckean		Total
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	$220,227	Lowering RE Tax Rate	$0		$220,227
State Property Tax Reduction Allocation used for: Homestead Exclusions	$339,806	Lowering RE Tax Rate	$0		$339,806
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0				$0
Amount of Tax Relief from State/Local Sources					**$560,033**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Elk	10,230,512	36.5300	373,721						86.45900%		
Mckean	190,336,290	17.7200	3,372,759						90.22400%		
Totals:	**200,566,802**		**3,746,480**	-	560,033	=	3,186,447	X	89.84851%	=	2,862,975

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			17,745
6130	Current Taxpayer Relief Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6131	Current Act 1 Earned Income Taxes	0.200%	0.000%	260,400	240,000
	Total Current Taxpayer Relief Taxes – Proportional Assessments			**260,400**	**240,000**
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	21,835	17,745
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**21,835**	**17,745**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	661,500	630,000
6152	Current Act 511 Occupation Taxes	100.0000	0.000	27,060	22,000
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	33,500	33,500
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			**722,060**	**685,500**
	Total Act 511, Current Taxes				**703,245**

Act 511 Tax Limit -->	**213,954,859 X**	**12**	**2,567,458**
	Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2017-18 (Rebalanced)	Tax Rate Charged in: 2018-19	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2017-18 (Rebalanced)	Additional Tax Rate Charged in: 2018-19	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Elk	36.3900	36.5300	0.39%	Yes	3.7%				
	Mckean	17.3199	17.7200	2.32%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	3.7%				
	Current Taxpayer Relief Taxes – Proportional Assessments									
6131	Current Act 1 Earned Income Taxes	0.200%	0.200%	0.00%	Yes	3.7%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	3.7%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6152	Current Act 511 Occupation Taxes	100.0000	100.0000	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,178,841
1200 Special Programs - Elementary / Secondary	2,023,580
1300 Vocational Education	203,839
1400 Other Instructional Programs - Elementary / Secondary	106,345
1700 Higher Education Programs for Secondary Students	10,625
1800 Pre-Kindergarten	4,000
Total Instruction	**$10,527,230**
2000 Support Services	
2100 Support Services - Students	605,847
2200 Support Services - Instructional Staff	674,996
2300 Support Services - Administration	1,613,474
2400 Support Services - Pupil Health	236,387
2500 Support Services - Business	339,213
2600 Operation and Maintenance of Plant Services	1,388,949
2700 Student Transportation Services	769,726
2800 Support Services - Central	226,104
2900 Other Support Services	41,250
Total Support Services	**$5,895,946**
3000 Operation of Non-Instructional Services	
3200 Student Activities	449,681
3300 Community Services	7,415
Total Operation of Non-Instructional Services	**$457,096**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	996,521
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	**$1,296,521**
Total Estimated Expenditures and Other Financing Uses	**$18,176,793**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,528,155
200 Personnel Services - Employee Benefits	2,946,577
300 Purchased Professional and Technical Services	49,050
400 Purchased Property Services	28,000
500 Other Purchased Services	248,504
600 Supplies	295,545
700 Property	80,430
800 Other Objects	2,580
Total Regular Programs - Elementary / Secondary	**$8,178,841**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	873,519
200 Personnel Services - Employee Benefits	575,328
300 Purchased Professional and Technical Services	320,913
500 Other Purchased Services	231,670
600 Supplies	22,150
Total Special Programs - Elementary / Secondary	**$2,023,580**
1300 Vocational Education	
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	201,339
Total Vocational Education	**$203,839**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	60,897
200 Personnel Services - Employee Benefits	23,673
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	3,000
500 Other Purchased Services	16,675
600 Supplies	1,800
Total Other Instructional Programs - Elementary / Secondary	**$106,345**
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	10,625
Total Higher Education Programs for Secondary Students	**$10,625**
1800 Pre-Kindergarten	
500 Other Purchased Services	4,000
Total Pre-Kindergarten	**$4,000**
Total Instruction	**$10,527,230**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	328,075
200 Personnel Services - Employee Benefits	218,442
300 Purchased Professional and Technical Services	17,250
500 Other Purchased Services	1,080

Description	Amount
600 Supplies	40,525
800 Other Objects	475
Total Support Services - Students	**$605,847**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	309,638
200 Personnel Services - Employee Benefits	232,133
300 Purchased Professional and Technical Services	33,300
400 Purchased Property Services	9,000
500 Other Purchased Services	17,625
600 Supplies	66,750
700 Property	6,400
800 Other Objects	150
Total Support Services - Instructional Staff	**$674,996**
2300 Support Services - Administration	
100 Personnel Services - Salaries	812,266
200 Personnel Services - Employee Benefits	569,131
300 Purchased Professional and Technical Services	87,717
400 Purchased Property Services	25,850
500 Other Purchased Services	53,241
600 Supplies	43,100
700 Property	9,600
800 Other Objects	12,569
Total Support Services - Administration	**$1,613,474**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	130,393
200 Personnel Services - Employee Benefits	85,729
300 Purchased Professional and Technical Services	10,100
600 Supplies	9,905
800 Other Objects	260
Total Support Services - Pupil Health	**$236,387**
2500 Support Services - Business	
100 Personnel Services - Salaries	164,944
200 Personnel Services - Employee Benefits	131,299
300 Purchased Professional and Technical Services	21,974
400 Purchased Property Services	1,000
500 Other Purchased Services	3,318
600 Supplies	4,450
700 Property	3,200
800 Other Objects	9,028
Total Support Services - Business	**$339,213**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	495,479
200 Personnel Services - Employee Benefits	319,951
400 Purchased Property Services	161,172
500 Other Purchased Services	68,190

Description	Amount
600 Supplies	343,525
800 Other Objects	632
Total Operation and Maintenance of Plant Services	**$1,388,949**
2700 Student Transportation Services	
100 Personnel Services - Salaries	14,466
200 Personnel Services - Employee Benefits	6,977
400 Purchased Property Services	6,000
500 Other Purchased Services	685,433
600 Supplies	3,850
700 Property	53,000
Total Student Transportation Services	**$769,726**
2800 Support Services - Central	
100 Personnel Services - Salaries	108,020
200 Personnel Services - Employee Benefits	73,759
300 Purchased Professional and Technical Services	24,500
500 Other Purchased Services	15,480
600 Supplies	2,000
800 Other Objects	2,345
Total Support Services - Central	**$226,104**
2900 Other Support Services	
500 Other Purchased Services	41,250
Total Other Support Services	**$41,250**
Total Support Services	**$5,895,946**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	169,900
200 Personnel Services - Employee Benefits	72,343
300 Purchased Professional and Technical Services	60,400
400 Purchased Property Services	23,900
500 Other Purchased Services	67,100
600 Supplies	47,650
800 Other Objects	8,388
Total Student Activities	**$449,681**
3300 Community Services	
800 Other Objects	7,415
Total Community Services	**$7,415**
Total Operation of Non-Instructional Services	**$457,096**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	331,521
900 Other Uses of Funds	665,000
Total Debt Service / Other Expenditures and Financing Uses	**$996,521**
5900 Budgetary Reserve	

Description	Amount
800 Other Objects	300,000
Total Budgetary Reserve	**$300,000**
Total Other Expenditures and Financing Uses	**$1,296,521**
TOTAL EXPENDITURES	**$18,176,793**

Cash and Short-Term Investments	06/30/2018 Estimate	06/30/2019 Projection
General Fund	5,377,294	5,293,559
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	4,418,654	1,440,654
Other Capital Projects Fund	2,284,136	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	572,548	535,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	75,250	74,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	55,000	55,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$12,782,882**	**$7,398,713**

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	**$12,782,882**	**$7,398,713**

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
General Fund		
0510 Bonds Payable	13,765,000	13,100,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	395,432	401,250
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	313,702	329,500
0599 Other Noncurrent Liabilities		
Total General Fund	**$14,474,134**	**$13,830,750**
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		

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	**$14,474,134**	**$13,830,750**

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	**$14,474,134**	**$13,830,750**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,294,426
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	699,133
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$4,993,559**
5900 Budgetary Reserve	**300,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$5,293,559**