

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

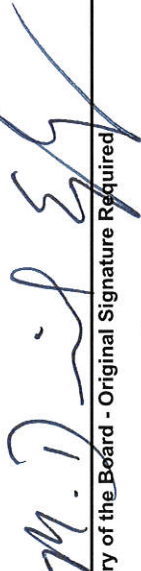
Date of Adoption of the General Fund Budget: 6/20/18



President of the Board - Original Signature Required

6-20-18

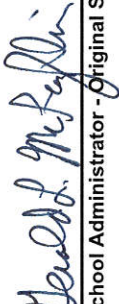
Date



Secretary of the Board - Original Signature Required

6-20-18

Date



Chief School Administrator - Original Signature Required

6-21-18

Date

Maurice D Egly

Contact Person

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Telephone

Extn :1004

Extension

degly@ltsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Loyalsock Township SD	COUNTY : Lycoming	AUN : 117414203
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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%

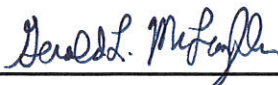
Did you raise property taxes in SY 2018-2019 (compared to 2017-2018) ?
 Yes
 No

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

Total Budgeted Expenditures	\$23088011
Ending Unassigned Fund Balance	\$1769429
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.7%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.
 Yes
 No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/21/18
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DUE DATE: AUGUST 15, 2018

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

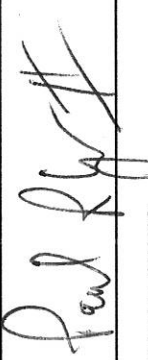
24 PS 6-687(a)(1)

(03/2006)

School District Name : Loyalsock Township SD	County : Lycoming	AUN Number : 117414203
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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 5/16/18
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is used to meet monthly costs, unexpected financial commitments including special education, and any other unforeseeable expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These funds have been set aside for future retirement rate increases and other post retirement benefits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Board assigned fund balance to cover the cost of computer leases over the next three years.

<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	2,995,000
0840 Assigned Fund Balance	634,295
0850 Unassigned Fund Balance	2,037,714
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,667,009</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,323,904
7000 Revenue from State Sources	6,879,649
8000 Revenue from Federal Sources	457,500
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$22,661,053</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,328,062</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	10,390,000
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	125,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	3,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	275,000
6500 Earnings on Investments	59,904
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	295,000
6910 Rentals	165,000
6920 Contributions and Donations from Private Sources	3,000
6940 Tuition from Patrons	55,000
6990 Refunds and Other Miscellaneous Revenue	11,000

REVENUE FROM LOCAL SOURCES \$15,323,904

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	3,270,000
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	744,000
7311 Pupil Transportation Subsidy	137,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	325,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340 State Property Tax Reduction Allocation	393,649
7505 Ready to Learn Block Grant	139,000
7810 State Share of Social Security and Medicare Taxes	325,000
7820 State Share of Retirement Contributions	1,500,000

REVENUE FROM STATE SOURCES \$6,879,649

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	2,500
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	260,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	145,000

REVENUE FROM FEDERAL SOURCES \$457,500

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 22,661,053

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$10,390,000
Amount of Tax Relief for Homestead Exclusions	<u>\$394,096</u>
Total Approx. Tax Revenue:	\$10,784,096
Approx. Tax Levy for Tax Rate Calculation:	\$11,218,287

Lycoming

Total

2017-18 Data		
a. Assessed Value	\$762,121,740	\$762,121,740
b. Real Estate Mills	14.4200	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$866,862,474	\$866,862,474
d. Assessed Value	\$764,709,440	\$764,709,440
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$10,989,795	\$10,989,795
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$10,989,795	\$10,989,795
(f Total * g)		
i. Base Mills Subject to Index	14.4200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.98870%	95.98870%
k. Tax Levy Needed	\$11,218,287	\$11,218,287
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	14.6700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,218,287	\$11,218,287
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,824,191
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,390,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,390,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$394,096</u>	
Total Approx. Tax Revenue:	\$10,784,096	
Approx. Tax Levy for Tax Rate Calculation:	\$11,218,287	
	Lycoming	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.8381	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,346,835	\$11,346,835
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	\$8,854.00	
Number of Homestead/Farmstead Properties	3034	3034
Median Assessed Value of Homestead Properties		\$150,825

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,390,000
Amount of Tax Relief for Homestead Exclusions	<u>\$394,096</u>
Total Approx. Tax Revenue:	\$10,784,096
Approx. Tax Levy for Tax Rate Calculation:	\$11,218,287

Lycoming	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$393,649	Lowering RE Tax Rate	\$0	\$393,649
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$447			\$447
Amount of Tax Relief from State/Local Sources				\$394,096

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>
Lycoming	764,709,440	14.6700	11,218,287			95.98870%	
Totals:	764,709,440		11,218,287	394,096	10,824,191	95.98870%	10,390,000

	<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	\$5.00	\$0.00	30,000
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 30,000 30,000

	<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	1.150%	0.000%	3,075,000	3,075,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	350,000	350,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.7500	0.000	375,000	375,000
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 3,800,000 3,800,000

Total Act 511, Current Taxes 3,830,000

Act 511 Tax Limit -->	866,862,474	X	12	10,402,350
	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> Lycoming	14.4200	14.6700	1.74%	Yes	2.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.9%				
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.9%				
6155	Current Act 511 Business Privilege Taxes	0.7500	0.7500	0.00%	Yes	2.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,870,467
1200 Special Programs - Elementary / Secondary	2,786,005
1300 Vocational Education	688,063
1400 Other Instructional Programs - Elementary / Secondary	105,715
1700 Higher Education Programs for Secondary Students	1,500
Total Instruction	\$13,451,750
2000 Support Services	
2100 Support Services - Students	892,922
2200 Support Services - Instructional Staff	483,652
2300 Support Services - Administration	1,941,022
2400 Support Services - Pupil Health	267,587
2500 Support Services - Business	472,430
2600 Operation and Maintenance of Plant Services	1,790,605
2700 Student Transportation Services	447,581
2800 Support Services - Central	239,368
2900 Other Support Services	1,500
Total Support Services	\$6,536,667
3000 Operation of Non-Instructional Services	
3200 Student Activities	589,857
3300 Community Services	165,068
Total Operation of Non-Instructional Services	\$754,925
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	15,000
5200 Interfund Transfers - Out	2,329,668
Total Other Expenditures and Financing Uses	\$2,344,668
Total Estimated Expenditures and Other Financing Uses	\$23,088,010

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	5,446,843
200 Personnel Services - Employee Benefits	3,437,009
300 Purchased Professional and Technical Services	104,000
400 Purchased Property Services	28,300
500 Other Purchased Services	527,000
600 Supplies	223,450
700 Property	103,615
800 Other Objects	250
Total Regular Programs - Elementary / Secondary	\$9,870,467
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,027,168
200 Personnel Services - Employee Benefits	674,037
300 Purchased Professional and Technical Services	1,080,000
600 Supplies	4,800
Total Special Programs - Elementary / Secondary	\$2,786,005
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	246,593
200 Personnel Services - Employee Benefits	149,470
500 Other Purchased Services	285,000
600 Supplies	7,000
Total Vocational Education	\$688,063
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,715
300 Purchased Professional and Technical Services	100,000
Total Other Instructional Programs - Elementary / Secondary	\$105,715
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	1,500
Total Higher Education Programs for Secondary Students	\$1,500
Total Instruction	\$13,451,750
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	469,631
200 Personnel Services - Employee Benefits	289,241
300 Purchased Professional and Technical Services	112,000
500 Other Purchased Services	1,550
600 Supplies	8,500
800 Other Objects	12,000
Total Support Services - Students	\$892,922
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	157,689

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	140,410
300 Purchased Professional and Technical Services	17,500
400 Purchased Property Services	9,000
500 Other Purchased Services	14,750
600 Supplies	134,703
700 Property	8,800
800 Other Objects	800
Total Support Services - Instructional Staff	\$483,652
2300 Support Services - Administration	
100 Personnel Services - Salaries	947,068
200 Personnel Services - Employee Benefits	657,704
300 Purchased Professional and Technical Services	235,300
400 Purchased Property Services	1,600
500 Other Purchased Services	23,100
600 Supplies	59,150
800 Other Objects	17,100
Total Support Services - Administration	\$1,941,022
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	158,871
200 Personnel Services - Employee Benefits	100,866
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	200
600 Supplies	2,650
Total Support Services - Pupil Health	\$267,587
2500 Support Services - Business	
100 Personnel Services - Salaries	258,325
200 Personnel Services - Employee Benefits	178,605
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	1,500
500 Other Purchased Services	3,000
600 Supplies	4,000
800 Other Objects	2,000
Total Support Services - Business	\$472,430
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	595,468
200 Personnel Services - Employee Benefits	399,887
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	152,250
500 Other Purchased Services	97,500
600 Supplies	524,500
700 Property	3,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,790,605
2700 Student Transportation Services	
100 Personnel Services - Salaries	217,614

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	114,567
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	29,400
500 Other Purchased Services	33,000
600 Supplies	51,000
800 Other Objects	500
Total Student Transportation Services	\$447,581
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	139,293
200 Personnel Services - Employee Benefits	100,075
Total Support Services - Central	\$239,368
2900 <u>Other Support Services</u>	
600 Supplies	1,500
Total Other Support Services	\$1,500
Total Support Services	\$6,536,667
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	232,620
200 Personnel Services - Employee Benefits	103,122
300 Purchased Professional and Technical Services	110,216
400 Purchased Property Services	9,850
500 Other Purchased Services	49,480
600 Supplies	65,869
800 Other Objects	18,700
Total Student Activities	\$589,857
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	88,110
200 Personnel Services - Employee Benefits	35,958
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	13,000
800 Other Objects	3,000
Total Community Services	\$165,068
Total Operation of Non-Instructional Services	\$754,925
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	15,000
Total Debt Service / Other Expenditures and Financing Uses	\$15,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,329,668
Total Interfund Transfers - Out	\$2,329,668
Total Other Expenditures and Financing Uses	\$2,344,668
TOTAL EXPENDITURES	\$23,088,010

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	7,200,000	6,800,000
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	1,375,000	800,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	470,000	450,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	65,000	60,000
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$9,210,000	\$8,210,000
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Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$9,210,000** **\$8,210,000**

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	20,110,000	18,315,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	50,000	50,000
0540 Accumulated Compensated Absences	60,000	60,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	950,000	1,000,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$21,170,000	\$19,425,000
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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	\$21,170,000	\$19,425,000

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	\$21,170,000	\$19,425,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,995,000
0840 Assigned Fund Balance	475,718
0850 Unassigned Fund Balance	1,769,334
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,240,052

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,240,052
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