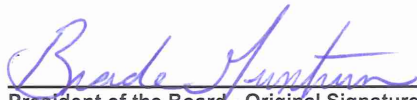


FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/07/18
Date



Secretary of the Board - Original Signature Required

6/7/18
Date



Chief School Administrator - Original Signature Required

6/7/18
Date

Megan Hepler

Contact Person

(814)473-6311

Extn :0

Telephone

Extension

heplerml@unionsd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Union SD	COUNTY : Clarion	AUN : 106169003
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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	\$12466938
Ending Unassigned Fund Balance	\$1459830
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.7%

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 <i>Jean McLeary</i>	DATE <i>6/7/18</i>
--	-----------------------

DUE DATE: AUGUST 15, 2018

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

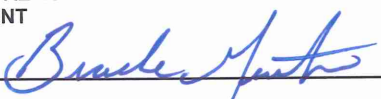
24 PS 6-687(a)(1)

(03/2006)

School District Name : Union SD	County : Clarion	AUN Number : 106169003
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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 5/03/18
---	------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$31,253.00 Function 2200, Object 200: \$33,136.00	Contractual agreement for tuition reimbursement caused object 200 to be greater than object 100. Cycle of Act 48 expiring causing an influx of instructional staff development.
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$82,675.00 Function 2500, Object 200: \$94,805.00	Contractual agreement with retirees caused object 200 to be greater than object 100.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$115,281.00 Function 2800, Object 200: \$135,089.00	Contractual agreement for tuition reimbursement caused object 200 to be greater than object 100. Cycle of Act 48 expiring causing an influx of non-instruction and instructional staff development.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	\$100,000 contingency amount for those items not budgeted but necessary throughout the year.
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 not equal to 0 in order to cover unexpected expenses and the instability of the state budget/funding. Union School District relies heavily on state funding.
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 is not equal to 0 to cover increasing insurance costs, PSERS, current debt, as well as, the instability of the state budget funding. Union School District relies heavily on state funding.

<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	32,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,400,000
0850 Unassigned Fund Balance	3,086,077
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,486,077</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	2,301,873
7000 Revenue from State Sources	8,315,318
8000 Revenue from Federal Sources	223,500
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$10,840,691</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$18,326,768</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	1,408,673
6113 Public Utility Realty Taxes	2,400
6114 Payments in Lieu of Current Taxes - State / Local	5,000
6120 Current Per Capita Taxes, Section 679	9,100
6140 Current Act 511 Taxes - Flat Rate Assessments	15,100
6150 Current Act 511 Taxes - Proportional Assessments	409,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	206,000
6500 Earnings on Investments	90,000
6700 Revenues from LEA Activities	16,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	110,100
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	2,500
6990 Refunds and Other Miscellaneous Revenue	12,500

REVENUE FROM LOCAL SOURCES \$2,301,873

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	5,720,144
7240 Driver Education - Student	500
7271 Special Education funds for School-Aged Pupils	586,360
7311 Pupil Transportation Subsidy	370,750
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	140,822
7501 PA Accountability Grants	157,782
7810 State Share of Social Security and Medicare Taxes	210,000
7820 State Share of Retirement Contributions	1,118,960

REVENUE FROM STATE SOURCES \$8,315,318

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	169,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	26,500
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000

REVENUE FROM FEDERAL SOURCES \$223,500

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 10,840,691

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$1,408,673
Amount of Tax Relief for Homestead Exclusions	<u>\$140,822</u>
Total Approx. Tax Revenue:	\$1,549,495
Approx. Tax Levy for Tax Rate Calculation:	\$1,741,014

Clarion

Total

2017-18 Data		
a. Assessed Value	\$35,158,199	\$35,158,199
b. Real Estate Mills	48.8000	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$114,655,011	\$114,655,011
d. Assessed Value	\$35,676,521	\$35,676,521
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$1,715,720	\$1,715,720
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$1,715,720	\$1,715,720
(f Total * g)		
i. Base Mills Subject to Index	48.8000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.03150%	88.03150%
k. Tax Levy Needed	\$1,741,014	\$1,741,014
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	48.8000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$1,741,014	\$1,741,014
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,600,192
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,408,673
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$1,408,673

Amount of Tax Relief for Homestead Exclusions

\$140,822

Total Approx. Tax Revenue:

\$1,549,495

Approx. Tax Levy for Tax Rate Calculation:

\$1,741,014

Clarion

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	50.5568	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,803,691	\$1,803,691
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	\$2,688.00	
Number of Homestead/Farmstead Properties	1078	1078
Median Assessed Value of Homestead Properties		\$13,390

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,408,673
Amount of Tax Relief for Homestead Exclusions	<u>\$140,822</u>
Total Approx. Tax Revenue:	\$1,549,495
Approx. Tax Levy for Tax Rate Calculation:	\$1,741,014
	Clarion
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$140,822	Lowering RE Tax Rate	\$0	\$140,822
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$140,822

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>
Clarion	35,676,521	48.8000	1,741,014			88.03150%	
Totals:	35,676,521		1,741,014	- 140,822	= 1,600,192	X 88.03150%	= 1,408,673

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		9,100
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	12,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	7,000
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 19,000 15,100

	<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%	330,000	310,000
6152 Current Act 511 Occupation Taxes	300.0000	0.0000	125,000	84,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	15,000	15,000
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 470,000 409,000

Total Act 511, Current Taxes 424,100

Act 511 Tax Limit -->	114,655,011 X	12	1,375,860
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	
6111	<u>Current Real Estate Taxes</u> Clarion	48.8000	48.8000	0.00%	Yes	3.6%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%			
6152	Current Act 511 Occupation Taxes	300.0000	300.0000	0.00%	Yes	3.6%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,307,762
1200 Special Programs - Elementary / Secondary	1,346,319
1300 Vocational Education	325,783
1400 Other Instructional Programs - Elementary / Secondary	21,551
Total Instruction	\$7,001,415
2000 Support Services	
2100 Support Services - Students	492,928
2200 Support Services - Instructional Staff	101,617
2300 Support Services - Administration	1,060,792
2400 Support Services - Pupil Health	139,677
2500 Support Services - Business	203,380
2600 Operation and Maintenance of Plant Services	1,526,928
2700 Student Transportation Services	537,921
2800 Support Services - Central	417,548
2900 Other Support Services	5,300
Total Support Services	\$4,486,091
3000 Operation of Non-Instructional Services	
3200 Student Activities	367,232
3300 Community Services	14,305
Total Operation of Non-Instructional Services	\$381,537
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	337,895
5200 Interfund Transfers - Out	160,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$597,895
Total Estimated Expenditures and Other Financing Uses	\$12,466,938

2018-2019 Final General Fund Budget

LEA : 106169003 Union SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,680,154
200 Personnel Services - Employee Benefits	1,977,031
300 Purchased Professional and Technical Services	81,065
400 Purchased Property Services	16,700
500 Other Purchased Services	361,600
600 Supplies	140,785
700 Property	49,627
800 Other Objects	800
Total Regular Programs - Elementary / Secondary	\$5,307,762
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	507,758
200 Personnel Services - Employee Benefits	324,898
300 Purchased Professional and Technical Services	177,696
500 Other Purchased Services	319,700
600 Supplies	15,866
700 Property	401
Total Special Programs - Elementary / Secondary	\$1,346,319
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	38,710
200 Personnel Services - Employee Benefits	23,890
300 Purchased Professional and Technical Services	1,735
500 Other Purchased Services	260,000
600 Supplies	1,448
Total Vocational Education	\$325,783
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,200
200 Personnel Services - Employee Benefits	4,376
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	250
500 Other Purchased Services	3,300
600 Supplies	1,925
Total Other Instructional Programs - Elementary / Secondary	\$21,551
Total Instruction	\$7,001,415
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	254,632
200 Personnel Services - Employee Benefits	179,165
300 Purchased Professional and Technical Services	23,710
400 Purchased Property Services	500
500 Other Purchased Services	9,350
600 Supplies	22,070
700 Property	3,351

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	150
Total Support Services - Students	\$492,928
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	31,253
200 Personnel Services - Employee Benefits	33,136
300 Purchased Professional and Technical Services	10,962
500 Other Purchased Services	12,000
600 Supplies	14,266
Total Support Services - Instructional Staff	\$101,617
2300 Support Services - Administration	
100 Personnel Services - Salaries	447,084
200 Personnel Services - Employee Benefits	350,448
300 Purchased Professional and Technical Services	63,455
400 Purchased Property Services	18,900
500 Other Purchased Services	34,050
600 Supplies	130,184
700 Property	7,021
800 Other Objects	9,650
Total Support Services - Administration	\$1,060,792
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	65,300
200 Personnel Services - Employee Benefits	64,327
300 Purchased Professional and Technical Services	600
400 Purchased Property Services	250
500 Other Purchased Services	1,150
600 Supplies	8,050
Total Support Services - Pupil Health	\$139,677
2500 Support Services - Business	
100 Personnel Services - Salaries	82,675
200 Personnel Services - Employee Benefits	94,805
300 Purchased Professional and Technical Services	2,200
400 Purchased Property Services	9,000
500 Other Purchased Services	10,200
600 Supplies	2,500
800 Other Objects	2,000
Total Support Services - Business	\$203,380
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	522,329
200 Personnel Services - Employee Benefits	364,069
300 Purchased Professional and Technical Services	36,800
400 Purchased Property Services	180,200
500 Other Purchased Services	115,480
600 Supplies	232,800
700 Property	75,000
800 Other Objects	250

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$1,526,928
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	5,800
200 Personnel Services - Employee Benefits	5,121
500 Other Purchased Services	526,000
600 Supplies	1,000
Total Student Transportation Services	\$537,921
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	115,281
200 Personnel Services - Employee Benefits	135,089
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	900
500 Other Purchased Services	9,200
600 Supplies	67,510
700 Property	58,568
Total Support Services - Central	\$417,548
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,300
Total Other Support Services	\$5,300
Total Support Services	\$4,486,091
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	106,871
200 Personnel Services - Employee Benefits	44,145
300 Purchased Professional and Technical Services	57,100
400 Purchased Property Services	8,000
500 Other Purchased Services	59,700
600 Supplies	47,204
700 Property	20,686
800 Other Objects	23,526
Total Student Activities	\$367,232
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	8,500
200 Personnel Services - Employee Benefits	3,555
600 Supplies	1,200
800 Other Objects	1,050
Total Community Services	\$14,305
Total Operation of Non-Instructional Services	\$381,537
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	35,575
900 Other Uses of Funds	302,320
Total Debt Service / Other Expenditures and Financing Uses	\$337,895

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<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	160,000
Total Interfund Transfers - Out	\$160,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$597,895
TOTAL EXPENDITURES	\$12,466,938

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	5,734,000	4,034,000
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		
Other Capital Projects Fund	229,411	119,411
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$5,963,411	\$4,153,411
--	--------------------	--------------------

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	2,500,000	4,200,000
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		
Other Capital Projects Fund	229,411	119,411
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		

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Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments	\$2,729,411	\$4,319,411
TOTAL CASH AND INVESTMENTS	\$8,692,822	\$8,472,822

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund		
0510 Bonds Payable	2,319,207	1,981,314
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	7,837	
0540 Accumulated Compensated Absences	73,500	75,075
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,598,463	1,896,245
0599 Other Noncurrent Liabilities		
Total General Fund	\$3,999,007	\$3,952,634

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

<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	\$3,999,007	\$3,952,634

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	339,365	337,894
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	\$339,365	\$337,894
TOTAL INDEBTEDNESS	\$4,338,372	\$4,290,528

Account Description	Amounts
0810 Nonspendable Fund Balance	32,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,400,000
0850 Unassigned Fund Balance	1,459,830
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,859,830
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,991,830