

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2018



President of the Board - Original Signature Required

Date 6/19/18



Secretary of the Board - Original Signature Required

Date 6/19/18



Chief School Administrator - Original Signature Required

Date 6/19/18

Heidi A Orth

Contact Person

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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 : Fleetwood Area SD	COUNTY : Berks	AUN : 114062503
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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	\$46243204
Ending Unassigned Fund Balance	\$2775370
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.0%

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 6/19/18
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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 : Fleetwood Area SD	County : Berks	AUN Number : 114062503
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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 5/15/18
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is maintained to guard against unforeseen special education and facility needs.
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 maintained to guard against losses in revenue and ensure continued financial sustainability.
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 maintained to offset increasing costs in employer's share of PSERS liability.

<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	1,648,905
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,904,741
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,553,646</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	30,375,697
7000 Revenue from State Sources	14,912,859
8000 Revenue from Federal Sources	525,277
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$45,813,833</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$50,367,479</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	26,275,171
6112 Interim Real Estate Taxes	126,500
6113 Public Utility Realty Taxes	29,900
6114 Payments in Lieu of Current Taxes - State / Local	26
6140 Current Act 511 Taxes - Flat Rate Assessments	57,000
6150 Current Act 511 Taxes - Proportional Assessments	2,495,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	575,000
6500 Earnings on Investments	80,000
6700 Revenues from LEA Activities	115,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	407,300
6910 Rentals	165,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	14,100
6990 Refunds and Other Miscellaneous Revenue	30,000

REVENUE FROM LOCAL SOURCES \$30,375,697

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	6,095,507
7160 Tuition for Orphans Subsidy	65,000
7271 Special Education funds for School-Aged Pupils	1,504,439
7311 Pupil Transportation Subsidy	820,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	435,677
7330 Health Services (Medical, Dental, Nurse, Act 25)	49,000
7340 State Property Tax Reduction Allocation	1,125,567
7505 Ready to Learn Block Grant	371,717
7810 State Share of Social Security and Medicare Taxes	825,260
7820 State Share of Retirement Contributions	3,570,692

REVENUE FROM STATE SOURCES \$14,912,859

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	329,154
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,273
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	5,850

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	115,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$525,277
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	45,813,833
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Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$26,275,171
Amount of Tax Relief for Homestead Exclusions	<u>\$1,125,567</u>
Total Approx. Tax Revenue:	\$27,400,738
Approx. Tax Levy for Tax Rate Calculation:	\$28,537,337

Berks

Total

2017-18 Data		
a. Assessed Value	\$854,244,400	\$854,244,400
b. Real Estate Mills	32.5600	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,091,505,982	\$1,091,505,982
d. Assessed Value	\$861,894,800	\$861,894,800
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$27,814,198	\$27,814,198
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$27,814,198	\$27,814,198
(f Total * g)		
i. Base Mills Subject to Index	32.5600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.85361%	95.85361%
k. Tax Levy Needed	\$28,537,337	\$28,537,337
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	33.1100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$28,537,337	\$28,537,337
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$27,411,770
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$26,275,171
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$26,275,171	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,125,567</u>	
Total Approx. Tax Revenue:	\$27,400,738	
Approx. Tax Levy for Tax Rate Calculation:	\$28,537,337	

Berks

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	33.6019	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$28,961,303	\$28,961,303
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	\$8,257.00	
Number of Homestead/Farmstead Properties	4124	4124
Median Assessed Value of Homestead Properties		\$107,900

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$26,275,171
Amount of Tax Relief for Homestead Exclusions	<u>\$1,125,567</u>
Total Approx. Tax Revenue:	\$27,400,738
Approx. Tax Levy for Tax Rate Calculation:	\$28,537,337

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,125,567	Lowering RE Tax Rate	\$0		\$1,125,567
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,125,567

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>
Berks	861,894,800	33.1100	28,537,337			95.85361%	
Totals:	861,894,800		28,537,337	1,125,567 =	27,411,770 X	95.85361% =	26,275,171

	<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	57,000
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 57,000 57,000

	<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	0.500%	0.000%	2,175,000	2,175,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	280,000	280,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	40,000	40,000
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 2,495,000 2,495,000

Total Act 511, Current Taxes 2,552,000

Act 511 Tax Limit -->	1,091,505,982 X	12	13,098,072
	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> Berks	32.5600	33.1100	1.69%	Yes	3.2%				
	<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	3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,736,311
1200 Special Programs - Elementary / Secondary	6,629,435
1300 Vocational Education	1,864,280
1400 Other Instructional Programs - Elementary / Secondary	30,662
Total Instruction	\$27,260,688
2000 Support Services	
2100 Support Services - Students	1,434,028
2200 Support Services - Instructional Staff	1,880,906
2300 Support Services - Administration	2,617,411
2400 Support Services - Pupil Health	578,902
2500 Support Services - Business	552,885
2600 Operation and Maintenance of Plant Services	3,652,357
2700 Student Transportation Services	2,037,606
2800 Support Services - Central	219,473
2900 Other Support Services	30,205
Total Support Services	\$13,003,773
3000 Operation of Non-Instructional Services	
3200 Student Activities	706,482
3300 Community Services	8,000
Total Operation of Non-Instructional Services	\$714,482
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,014,261
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$5,264,261
Total Estimated Expenditures and Other Financing Uses	\$46,243,204

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	10,954,047
200 Personnel Services - Employee Benefits	6,808,006
400 Purchased Property Services	7,347
500 Other Purchased Services	654,091
600 Supplies	298,261
800 Other Objects	14,559
Total Regular Programs - Elementary / Secondary	\$18,736,311
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,758,230
200 Personnel Services - Employee Benefits	1,900,637
300 Purchased Professional and Technical Services	844,987
400 Purchased Property Services	4,000
500 Other Purchased Services	1,018,215
600 Supplies	12,641
800 Other Objects	90,725
Total Special Programs - Elementary / Secondary	\$6,629,435
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	487,150
200 Personnel Services - Employee Benefits	298,875
400 Purchased Property Services	3,025
500 Other Purchased Services	1,047,923
600 Supplies	27,307
Total Vocational Education	\$1,864,280
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,500
200 Personnel Services - Employee Benefits	8,162
300 Purchased Professional and Technical Services	3,000
Total Other Instructional Programs - Elementary / Secondary	\$30,662
Total Instruction	\$27,260,688
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	777,615
200 Personnel Services - Employee Benefits	461,877
300 Purchased Professional and Technical Services	183,500
600 Supplies	11,036
Total Support Services - Students	\$1,434,028
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	571,678
200 Personnel Services - Employee Benefits	461,178
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	439,700
500 Other Purchased Services	63,540

<u>Description</u>	<u>Amount</u>
600 Supplies	239,735
700 Property	76,000
800 Other Objects	2,075
Total Support Services - Instructional Staff	\$1,880,906
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,468,380
200 Personnel Services - Employee Benefits	865,397
300 Purchased Professional and Technical Services	184,850
400 Purchased Property Services	1,715
500 Other Purchased Services	68,009
600 Supplies	3,975
800 Other Objects	25,085
Total Support Services - Administration	\$2,617,411
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	306,037
200 Personnel Services - Employee Benefits	247,012
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	3,992
500 Other Purchased Services	900
600 Supplies	19,461
Total Support Services - Pupil Health	\$578,902
2500 Support Services - Business	
100 Personnel Services - Salaries	286,244
200 Personnel Services - Employee Benefits	195,501
300 Purchased Professional and Technical Services	33,500
400 Purchased Property Services	3,250
500 Other Purchased Services	25,500
600 Supplies	890
800 Other Objects	8,000
Total Support Services - Business	\$552,885
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,229,712
200 Personnel Services - Employee Benefits	994,329
400 Purchased Property Services	491,700
500 Other Purchased Services	115,716
600 Supplies	804,500
800 Other Objects	16,400
Total Operation and Maintenance of Plant Services	\$3,652,357
2700 Student Transportation Services	
100 Personnel Services - Salaries	29,575
200 Personnel Services - Employee Benefits	28,731
300 Purchased Professional and Technical Services	3,300
400 Purchased Property Services	5,000
500 Other Purchased Services	1,971,000
Total Student Transportation Services	\$2,037,606

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	111,968
200 Personnel Services - Employee Benefits	107,505
Total Support Services - Central	\$219,473
2900 Other Support Services	
500 Other Purchased Services	30,205
Total Other Support Services	\$30,205
Total Support Services	\$13,003,773
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	355,675
200 Personnel Services - Employee Benefits	155,807
300 Purchased Professional and Technical Services	96,561
400 Purchased Property Services	5,125
500 Other Purchased Services	64,050
600 Supplies	18,064
800 Other Objects	11,200
Total Student Activities	\$706,482
3300 Community Services	
300 Purchased Professional and Technical Services	8,000
Total Community Services	\$8,000
Total Operation of Non-Instructional Services	\$714,482
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	624,261
900 Other Uses of Funds	4,390,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,014,261
5900 Budgetary Reserve	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$5,264,261
TOTAL EXPENDITURES	\$46,243,204

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	4,553,646	4,128,646
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	1,140,075	1,140,075
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	54,139	50,139
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	72,500	72,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,820,360	\$5,391,360

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	\$5,820,360	\$5,391,360
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Long-Term Indebtedness06/30/2018 Estimate06/30/2019 Projection**General Fund**

0510 Bonds Payable	20,520,000	25,930,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	550,000	575,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,434,884	1,614,884
0599 Other Noncurrent Liabilities		

Total General Fund**\$22,504,884****\$28,119,884****Public Purpose (Expendable) Trust Fund**

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

Total Public Purpose (Expendable) Trust Fund**Other Comptroller-Approved Special Revenue Funds**

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

Total Other Comptroller-Approved Special Revenue Funds**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

2018-2019 Final General Fund Budget

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Long-Term Indebtedness**06/30/2018 Estimate****06/30/2019 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$22,504,884	\$28,119,884

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	\$22,504,884	\$28,119,884
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,348,905
0850 Unassigned Fund Balance	2,775,370
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,124,275
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,374,275