

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

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

Alexis Powell
President of the Board - Original Signature Required

6-26-18
Date

N. Lynn Wilson
Secretary of the Board - Original Signature Required

6/22/18
Date

Grant S Palfey
Chief School Administrator - Original Signature Required

6/21/18
Date

Grant S Palfey
Contact Person

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Telephone Extension

gpalfey@dsdhs.com
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Dallas SD	COUNTY : Luzerne	AUN : 118401603
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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	\$38595134
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 6/21/18
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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 : Dallas SD	County : Luzerne	AUN Number : 118401603
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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 5-14-18
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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 used for unanticipated emergencies, such as roof damage.
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 fund balance is assigned to future capital improvements, future pension obligations as well as future healthcare obligations.

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

0840 Assigned Fund Balance

2,322,137

0850 Unassigned Fund Balance

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$2,322,137

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

25,573,315

7000 Revenue from State Sources

11,714,332

8000 Revenue from Federal Sources

770,000

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$38,057,647

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$40,379,784

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,409,315
6113 Public Utility Realty Taxes	27,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6120 Current Per Capita Taxes, Section 679	51,000
6140 Current Act 511 Taxes - Flat Rate Assessments	81,000
6150 Current Act 511 Taxes - Proportional Assessments	3,495,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,110,000
6500 Earnings on Investments	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,000
6990 Refunds and Other Miscellaneous Revenue	55,000
REVENUE FROM LOCAL SOURCES	\$25,573,315
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,036,217
7160 Tuition for Orphans Subsidy	115,000
7271 Special Education funds for School-Aged Pupils	1,129,306
7311 Pupil Transportation Subsidy	715,606
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	285,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	321,983
7810 State Share of Social Security and Medicare Taxes	569,364
7820 State Share of Retirement Contributions	2,488,856
REVENUE FROM STATE SOURCES	\$11,714,332
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	290,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	85,000
8731 ARRA - Build America Bonds	375,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
REVENUE FROM FEDERAL SOURCES	\$770,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	38,057,647

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$20,409,315
Amount of Tax Relief for Homestead Exclusions	<u>\$321,983</u>
Total Approx. Tax Revenue:	\$20,731,298
Approx. Tax Levy for Tax Rate Calculation:	\$22,267,483

Luzerne

Total

2017-18 Data		
a. Assessed Value	\$1,628,149,100	\$1,628,149,100
b. Real Estate Mills	13.4323	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,341,116,366	\$1,341,116,366
d. Assessed Value	\$1,633,255,800	\$1,633,255,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$21,869,787	\$21,869,787
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$21,869,787	\$21,869,787
(f Total * g)		
i. Base Mills Subject to Index	13.4323	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$22,267,483	\$22,267,483
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	13.6338	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,267,483	\$22,267,483
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,945,500
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,409,315
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$20,409,315
Amount of Tax Relief for Homestead Exclusions	<u>\$321,983</u>
Total Approx. Tax Revenue:	\$20,731,298
Approx. Tax Levy for Tax Rate Calculation:	\$22,267,483

	Luzerne	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.8218	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,574,535	\$22,574,535
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	\$4,060.00	
Number of Homestead/Farmstead Properties	5850	5850
Median Assessed Value of Homestead Properties		\$328,000

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$20,409,315
Amount of Tax Relief for Homestead Exclusions	<u>\$321,983</u>
Total Approx. Tax Revenue:	\$20,731,298
Approx. Tax Levy for Tax Rate Calculation:	\$22,267,483
	Luzerne

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$321,983	Lowering RE Tax Rate	\$0		\$321,983
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$321,983

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>
Luzerne	1,633,255,800	13.6338	22,267,483			93.00000%	
Totals:	1,633,255,800		22,267,483	- 321,983	= 21,945,500	X 93.00000%	= 20,409,315

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		51,000
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	51,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$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 81,000 81,000

	<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	1.000%	0.000%	3,100,000	3,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	395,000	395,000
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 3,495,000 3,495,000

Total Act 511, Current Taxes 3,576,000

Act 511 Tax Limit -->	1,341,116,366	X	12	16,093,396
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Luzerne	13.4323	13.6338	1.51%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.9%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	2.9%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,871,918
1200 Special Programs - Elementary / Secondary	4,576,011
1300 Vocational Education	728,368
1400 Other Instructional Programs - Elementary / Secondary	40,161
Total Instruction	\$21,216,458
2000 Support Services	
2100 Support Services - Students	1,147,997
2200 Support Services - Instructional Staff	499,104
2300 Support Services - Administration	1,976,231
2400 Support Services - Pupil Health	303,507
2500 Support Services - Business	808,316
2600 Operation and Maintenance of Plant Services	3,439,748
2700 Student Transportation Services	1,558,362
2800 Support Services - Central	224,088
2900 Other Support Services	70,500
Total Support Services	\$10,027,853
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,017,554
3300 Community Services	12,000
Total Operation of Non-Instructional Services	\$1,029,554
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,446,269
5900 Budgetary Reserve	875,000
Total Other Expenditures and Financing Uses	\$6,321,269
Total Estimated Expenditures and Other Financing Uses	\$38,595,134

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	9,053,901
200 Personnel Services - Employee Benefits	5,866,401
400 Purchased Property Services	190,000
500 Other Purchased Services	416,775
600 Supplies	319,341
700 Property	25,500
Total Regular Programs - Elementary / Secondary	\$15,871,918
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,091,918
200 Personnel Services - Employee Benefits	1,278,943
300 Purchased Professional and Technical Services	695,000
500 Other Purchased Services	469,750
600 Supplies	40,400
Total Special Programs - Elementary / Secondary	\$4,576,011
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	148,259
200 Personnel Services - Employee Benefits	109,954
500 Other Purchased Services	460,955
600 Supplies	8,200
700 Property	1,000
Total Vocational Education	\$728,368
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,500
200 Personnel Services - Employee Benefits	11,561
600 Supplies	1,100
Total Other Instructional Programs - Elementary / Secondary	\$40,161
Total Instruction	\$21,216,458
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	685,992
200 Personnel Services - Employee Benefits	451,780
400 Purchased Property Services	1,000
500 Other Purchased Services	1,900
600 Supplies	6,325
800 Other Objects	1,000
Total Support Services - Students	\$1,147,997
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	277,635
200 Personnel Services - Employee Benefits	176,704
400 Purchased Property Services	5,200
500 Other Purchased Services	2,300
600 Supplies	35,615

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<u>Description</u>	<u>Amount</u>
700 Property	1,650
Total Support Services - Instructional Staff	\$499,104
2300 Support Services - Administration	
100 Personnel Services - Salaries	916,261
200 Personnel Services - Employee Benefits	622,270
300 Purchased Professional and Technical Services	333,500
400 Purchased Property Services	4,000
500 Other Purchased Services	51,400
600 Supplies	21,200
700 Property	5,100
800 Other Objects	22,500
Total Support Services - Administration	\$1,976,231
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	178,349
200 Personnel Services - Employee Benefits	116,458
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	500
500 Other Purchased Services	450
600 Supplies	3,500
700 Property	750
Total Support Services - Pupil Health	\$303,507
2500 Support Services - Business	
100 Personnel Services - Salaries	218,130
200 Personnel Services - Employee Benefits	143,836
400 Purchased Property Services	397,500
500 Other Purchased Services	1,700
600 Supplies	45,000
700 Property	1,500
800 Other Objects	650
Total Support Services - Business	\$808,316
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	986,800
200 Personnel Services - Employee Benefits	650,390
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	997,000
500 Other Purchased Services	250,558
600 Supplies	523,500
700 Property	23,500
Total Operation and Maintenance of Plant Services	\$3,439,748
2700 Student Transportation Services	
500 Other Purchased Services	1,557,012
600 Supplies	1,350
Total Student Transportation Services	\$1,558,362
2800 Support Services - Central	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	106,211
200 Personnel Services - Employee Benefits	62,877
400 Purchased Property Services	55,000
Total Support Services - Central	\$224,088
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	8,500
500 Other Purchased Services	62,000
Total Other Support Services	\$70,500
Total Support Services	\$10,027,853
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	300,179
200 Personnel Services - Employee Benefits	133,425
300 Purchased Professional and Technical Services	345,000
400 Purchased Property Services	15,000
500 Other Purchased Services	130,150
600 Supplies	93,800
Total Student Activities	\$1,017,554
3300 <u>Community Services</u>	
800 Other Objects	12,000
Total Community Services	\$12,000
Total Operation of Non-Instructional Services	\$1,029,554
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,024,221
900 Other Uses of Funds	2,422,048
Total Debt Service / Other Expenditures and Financing Uses	\$5,446,269
5900 <u>Budgetary Reserve</u>	
800 Other Objects	875,000
Total Budgetary Reserve	\$875,000
Total Other Expenditures and Financing Uses	\$6,321,269
TOTAL EXPENDITURES	\$38,595,134

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	5,350,000	5,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	200,000	
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		17,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	35,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	55,000	300,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,610,000	\$23,335,000

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

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

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$5,610,000** **\$23,335,000**

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund		
0510 Bonds Payable	68,375,481	108,126,726
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	250,000	250,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$68,625,481	\$108,376,726

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

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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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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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	\$68,625,481	\$108,376,726

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	\$68,625,481	\$108,376,726
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,784,650
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,784,650
5900 Budgetary Reserve	875,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,659,650