

PRELIMINARY 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

1-23-18

Date

Secretary of the Board - Original Signature Required

1-23-18

Date

Chief School Administrator - Original Signature Required

1-23-18

Date

JEFFREY FIRMSTONE

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Contact Person

Telephone

Extension

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$782,989.00 Approved Referendum Exception Amt: \$0.00	Wayne Highlands School District will be seeking approval of exceptions related to increased PSERS contributions and increased Special Education Expenses.
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.	Fund Balance is maintained by district for unforeseen expenses and to ensure the financial stability of the district when state budgets are not enacted according to law.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Committed Fund Balance is for future state mandated PSERS contributions. Also we have a committed fund balance for future health plan costs.

<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	4,802,699
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,248,356
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,051,055</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	36,109,959
7000 Revenue from State Sources	18,499,643
8000 Revenue from Federal Sources	1,169,127
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$55,778,729</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$63,829,784</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	31,467,179
6113 Public Utility Realty Taxes	34,000
6114 Payments in Lieu of Current Taxes - State / Local	23,500
6120 Current Per Capita Taxes, Section 679	56,655
6140 Current Act 511 Taxes - Flat Rate Assessments	56,655
6150 Current Act 511 Taxes - Proportional Assessments	747,222
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,990,746
6500 Earnings on Investments	475,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	570,000
6940 Tuition from Patrons	634,000
6990 Refunds and Other Miscellaneous Revenue	55,002
REVENUE FROM LOCAL SOURCES	\$36,109,959
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,393,325
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	7,500
7240 Driver Education - Student	4,500
7271 Special Education funds for School-Aged Pupils	1,664,100
7311 Pupil Transportation Subsidy	1,660,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	62,683
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,000
7340 State Property Tax Reduction Allocation	1,153,973
7360 Safe Schools	20,000
7501 PA Accountability Grants	340,935
7810 State Share of Social Security and Medicare Taxes	904,518
7820 State Share of Retirement Contributions	4,190,109
REVENUE FROM STATE SOURCES	\$18,499,643
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	794,814
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	132,391
8517 NCLB, Title IV - 21st Century Schools	19,422
8521 Vocational Education - Operating Expenditures	47,500

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	175,000
REVENUE FROM FEDERAL SOURCES	\$1,169,127
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	55,778,729

Act 1 Index (current): 2.4%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$31,467,181
Amount of Tax Relief for Homestead Exclusions	<u>\$1,153,973</u>
Total Approx. Tax Revenue:	\$32,621,154
Approx. Tax Levy for Tax Rate Calculation:	\$35,475,497

Wayne	Total
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2017-18 Data

a. Assessed Value	\$1,990,462,690	\$1,990,462,690
b. Real Estate Mills	16.9207	

I. 2018-19 Data

c. 2016 STEB Market Value	\$2,377,937,452	\$2,377,937,452
d. Assessed Value	\$1,998,157,890	\$1,998,157,890
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy (a * b)	\$33,680,022	\$33,680,022
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2018-19 Calculations

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$33,680,022	\$33,680,022
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	16.9207	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	91.68352%	91.68352%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$35,475,497	\$35,475,497
I. 2018-19 Real Estate Tax Rate (k / d * 1000)	17.7541	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$35,475,495	\$35,475,495
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$34,321,522
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$31,467,179

Act 1 Index (current): 2.4%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$31,467,181
Amount of Tax Relief for Homestead Exclusions	<u>\$1,153,973</u>
Total Approx. Tax Revenue:	\$32,621,154
Approx. Tax Levy for Tax Rate Calculation:	\$35,475,497

	Wayne	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.3267	
q. Mills In Excess of Index (if (l > p), (l - p))	0.4274	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$34,621,482	\$34,621,482
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$854,013	\$854,013
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$782,989	\$782,989

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 2.4%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
4
\$31,467,181
\$1,153,973
\$32,621,154
\$35,475,497
Wayne

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,153,973	Lowering RE Tax Rate	\$0	\$1,153,973
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,153,973

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>
Wayne	1,998,157,890	17.7541	35,475,495			91.68352%	
Totals:	1,998,157,890		35,475,495	1,153,973	34,321,522	91.68352%	31,467,179

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			56,655
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	72,635	56,655
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			72,635	56,655
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	300.0000	0.000	548,340	422,222
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	325,000	325,000
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			873,340	747,222
Total Act 511, Current Taxes				803,877
Act 511 Tax Limit -->		2,377,937,452	12	28,535,249
		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> Wayne	16.9207	17.7541	4.93%	No	2.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%				
6152	Current Act 511 Occupation Taxes	300.0000	300.0000	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,036,476
1200 Special Programs - Elementary / Secondary	9,283,742
1300 Vocational Education	307,354
1400 Other Instructional Programs - Elementary / Secondary	885,912
Total Instruction	\$34,513,484
2000 Support Services	
2100 Support Services - Students	1,477,345
2200 Support Services - Instructional Staff	2,349,356
2300 Support Services - Administration	4,089,246
2400 Support Services - Pupil Health	817,364
2500 Support Services - Business	693,295
2600 Operation and Maintenance of Plant Services	3,714,220
2700 Student Transportation Services	3,124,000
2800 Support Services - Central	3,500
2900 Other Support Services	100,000
Total Support Services	\$16,368,326
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,182,618
3300 Community Services	5,000
Total Operation of Non-Instructional Services	\$1,187,618
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,826,565
5300 Transfers Out to Component Units/Primary Governments	275,000
Total Other Expenditures and Financing Uses	\$4,101,565
Total Estimated Expenditures and Other Financing Uses	\$56,170,993

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,295,593
200 Personnel Services - Employee Benefits	8,787,658
300 Purchased Professional and Technical Services	200,920
400 Purchased Property Services	214,750
500 Other Purchased Services	1,131,302
600 Supplies	374,000
700 Property	32,253
Total Regular Programs - Elementary / Secondary	\$24,036,476
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,092,395
200 Personnel Services - Employee Benefits	3,118,777
300 Purchased Professional and Technical Services	267,684
500 Other Purchased Services	1,772,815
600 Supplies	23,920
700 Property	1,323
800 Other Objects	6,828
Total Special Programs - Elementary / Secondary	\$9,283,742
1300 Vocational Education	
100 Personnel Services - Salaries	166,024
200 Personnel Services - Employee Benefits	115,832
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	1,000
600 Supplies	21,873
700 Property	2,125
Total Vocational Education	\$307,354
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	539,734
200 Personnel Services - Employee Benefits	330,178
500 Other Purchased Services	6,000
600 Supplies	10,000
Total Other Instructional Programs - Elementary / Secondary	\$885,912
Total Instruction	\$34,513,484
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	886,645
200 Personnel Services - Employee Benefits	566,043
300 Purchased Professional and Technical Services	18,568
400 Purchased Property Services	2,979
500 Other Purchased Services	2,530
600 Supplies	580
Total Support Services - Students	\$1,477,345
2200 Support Services - Instructional Staff	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,195,899
200 Personnel Services - Employee Benefits	896,527
300 Purchased Professional and Technical Services	62,124
400 Purchased Property Services	19,630
500 Other Purchased Services	6,850
600 Supplies	69,950
700 Property	97,876
800 Other Objects	500
Total Support Services - Instructional Staff	\$2,349,356
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,184,460
200 Personnel Services - Employee Benefits	1,429,410
300 Purchased Professional and Technical Services	211,000
400 Purchased Property Services	28,014
500 Other Purchased Services	169,949
600 Supplies	26,311
700 Property	9,010
800 Other Objects	31,092
Total Support Services - Administration	\$4,089,246
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	501,258
200 Personnel Services - Employee Benefits	303,256
300 Purchased Professional and Technical Services	3,750
400 Purchased Property Services	1,000
600 Supplies	6,100
700 Property	2,000
Total Support Services - Pupil Health	\$817,364
2500 Support Services - Business	
100 Personnel Services - Salaries	404,183
200 Personnel Services - Employee Benefits	289,112
Total Support Services - Business	\$693,295
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,314,237
200 Personnel Services - Employee Benefits	1,168,733
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	631,000
500 Other Purchased Services	141,000
600 Supplies	386,750
700 Property	65,000
800 Other Objects	4,500
Total Operation and Maintenance of Plant Services	\$3,714,220
2700 Student Transportation Services	
500 Other Purchased Services	3,124,000
Total Student Transportation Services	\$3,124,000

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
300 Purchased Professional and Technical Services	3,500
Total Support Services - Central	\$3,500
2900 Other Support Services	
500 Other Purchased Services	100,000
Total Other Support Services	\$100,000
Total Support Services	\$16,368,326
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	570,869
200 Personnel Services - Employee Benefits	238,794
300 Purchased Professional and Technical Services	46,146
400 Purchased Property Services	21,000
500 Other Purchased Services	144,673
600 Supplies	104,451
700 Property	20,684
800 Other Objects	36,001
Total Student Activities	\$1,182,618
3300 Community Services	
300 Purchased Professional and Technical Services	5,000
Total Community Services	\$5,000
Total Operation of Non-Instructional Services	\$1,187,618
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,826,565
Total Debt Service / Other Expenditures and Financing Uses	\$3,826,565
5300 Transfers Out to Component Units/Primary Governments	
900 Other Uses of Funds	275,000
Total Transfers Out to Component Units/Primary Governments	\$275,000
Total Other Expenditures and Financing Uses	\$4,101,565
TOTAL EXPENDITURES	\$56,170,993

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	11,391,006	10,998,342
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	3,566	3,566
Debt Service Fund		
Food Service / Cafeteria Operations Fund	15,000	15,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,000,000	1,000,000
Private Purpose Trust Fund		
Investment Trust Fund	6,658	6,658
Pension Trust Fund		
Activity Fund	255,927	255,927
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,672,157	\$12,279,493

Long-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$12,672,157

\$12,279,493

Long-Term Indebtedness

General Fund

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0510 Bonds Payable	20,690,000	17,320,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	872,589	880,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	704,325	765,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$22,266,914	\$18,965,000
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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

21,504

25,000

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

\$21,504

\$25,000

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

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

Total Permanent Fund

Total Long-Term Indebtedness

\$22,288,418

\$18,990,000

Short-Term Payables

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	3,226,109	3,000,000
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		
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	\$3,226,109	\$3,000,000
TOTAL INDEBTEDNESS	\$25,514,527	\$21,990,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,410,435
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,248,356
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,658,791

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,658,791
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