

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

Date

6-11-18



Secretary of the Board - Original Signature Required

Date

6-11-18



Chief School Administrator - Original Signature Required

Date

6-12-18

Caroline Royer

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 : Fairfield Area SD	COUNTY : Adams	AUN : 112013054
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lo school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, nding unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total udgeted 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%

Would you raise property taxes in SY 2018-2019 (compared to 2017-2018)?

Yes

No

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

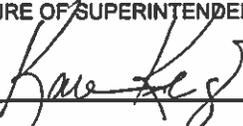
Total Budgeted Expenditures	\$18347240
Ending Unassigned Fund Balance	\$1207745
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.6%

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 6-12-18
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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 : Fairfield Area SD	County : Adams	AUN Number : 112013054
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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 5-10-2018
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	This is the district's total Unassigned Fund Balance which is below the 8.5% allowed by school code
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Dollars committed by the Board for future projects.

REVISED SUBMISSION

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	This is the district's total Unassigned Fund Balance which is below the 8.5% allowed by school code
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Dollars committed by the Board for future projects

<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	3,748,765
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,549,417
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,298,182</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	11,051,851
7000 Revenue from State Sources	6,795,635
8000 Revenue from Federal Sources	158,082
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$18,005,568</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$23,303,750</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,293,293
6112 Interim Real Estate Taxes	20,100
6113 Public Utility Realty Taxes	11,000
6114 Payments in Lieu of Current Taxes - State / Local	8,626
6150 Current Act 511 Taxes - Proportional Assessments	2,211,125
6400 Delinquencies on Taxes Levied / Assessed by the LEA	175,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	43,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	144,500
6910 Rentals	13,687
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	79,420
6990 Refunds and Other Miscellaneous Revenue	2,000
REVENUE FROM LOCAL SOURCES	\$11,051,851
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,527,993
7160 Tuition for Orphans Subsidy	1,100
7220 Vocational Education	19,524
7271 Special Education funds for School-Aged Pupils	641,533
7311 Pupil Transportation Subsidy	406,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	178,559
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,000
7340 State Property Tax Reduction Allocation	459,872
7505 Ready to Learn Block Grant	147,924
7810 State Share of Social Security and Medicare Taxes	258,000
7820 State Share of Retirement Contributions	1,136,130
REVENUE FROM STATE SOURCES	\$6,795,635
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	110,494
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	27,311
8517 NCLB, Title IV - 21st Century Schools	10,000
8521 Vocational Education - Operating Expenditures	10,277
REVENUE FROM FEDERAL SOURCES	\$158,082
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	18,005,568

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,293,293
Amount of Tax Relief for Homestead Exclusions	<u>\$462,770</u>
Total Approx. Tax Revenue:	\$8,756,063
Approx. Tax Levy for Tax Rate Calculation:	\$9,238,741

	Adams	Total
<hr/>		
2017-18 Data		
a. Assessed Value	\$880,263,100	\$880,263,100
b. Real Estate Mills	10.2798	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$639,801,146	\$639,801,146
d. Assessed Value	\$883,270,200	\$883,270,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2017-18 Calculations		
f. 2017-18 Tax Levy	\$9,048,929	\$9,048,929
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2017-18 Tax Levy	\$9,048,929	\$9,048,929
(f Total * g)		
i. Base Mills Subject to Index	10.2798	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.50000%	94.50000%
k. Tax Levy Needed	\$9,238,741	\$9,238,741
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	10.4597	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,238,741	\$9,238,741
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,775,971
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,293,293
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$8,293,293

Amount of Tax Relief for Homestead Exclusions

\$462,770

Total Approx. Tax Revenue:

\$8,756,063

Approx. Tax Levy for Tax Rate Calculation:

\$9,238,741

Adams

Total

Index Maximums

p. Maximum Mills Based On Index
(i * (1 + Index))

10.5265

q. Mills In Excess of Index
(if l > p), (l - p))

0.0000

r. Maximum Tax Levy Based On Index
(p / 1000 * d)

\$9,297,744

\$9,297,744

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

Assessed Value Exclusion per Homestead

\$18,054.00

V.

Number of Homestead/Farmstead Properties

2467

2467

Median Assessed Value of Homestead Properties

\$221,100

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,293,293
Amount of Tax Relief for Homestead Exclusions	<u>\$462,770</u>
Total Approx. Tax Revenue:	\$8,756,063
Approx. Tax Levy for Tax Rate Calculation:	\$9,238,741

Adams	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$459,872	Lowering RE Tax Rate	\$0	\$459,872
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,898			\$2,898
Amount of Tax Relief from State/Local Sources				\$462,770

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>
Adams	883,270,200	10.4597	9,238,741			94.50000%	
Totals:	883,270,200		9,238,741	462,770 =	8,775,971 X	94.50000% =	8,293,293

	<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	\$0.00	\$0.00	0
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 0 0

	<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%	2,050,000	2,050,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	140,000	140,000
6154 Current Act 511 Amusement Taxes	4.000%	0.000%	21,125	21,125
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 2,211,125 2,211,125

Total Act 511, Current Taxes 2,211,125

Act 511 Tax Limit -->	639,801,146 X	12	7,677,614
	Market Value	Mills	(511 Limit)

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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>									
	Adams	10.2798	10.4597	1.76%	Yes	2.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6154	Current Act 511 Amusement Taxes	4.000%	4.000%	0.00%	Yes	2.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,995,723
1200 Special Programs - Elementary / Secondary	2,664,156
1300 Vocational Education	895,916
1400 Other Instructional Programs - Elementary / Secondary	122,973
Total Instruction	\$10,678,768
2000 Support Services	
2100 Support Services - Students	518,368
2200 Support Services - Instructional Staff	332,693
2300 Support Services - Administration	1,534,456
2400 Support Services - Pupil Health	111,408
2500 Support Services - Business	368,131
2600 Operation and Maintenance of Plant Services	1,205,996
2700 Student Transportation Services	925,768
2800 Support Services - Central	308,259
Total Support Services	\$5,305,079
3000 Operation of Non-Instructional Services	
3200 Student Activities	560,839
3300 Community Services	300
Total Operation of Non-Instructional Services	\$561,139
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,458,254
5200 Interfund Transfers - Out	344,000
Total Other Expenditures and Financing Uses	\$1,802,254
Total Estimated Expenditures and Other Financing Uses	\$18,347,240

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,535,614
200 Personnel Services - Employee Benefits	2,400,673
300 Purchased Professional and Technical Services	135,967
400 Purchased Property Services	18,468
500 Other Purchased Services	659,376
600 Supplies	242,721
800 Other Objects	2,904
Total Regular Programs - Elementary / Secondary	\$6,995,723
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	816,951
200 Personnel Services - Employee Benefits	514,332
300 Purchased Professional and Technical Services	1,056,769
400 Purchased Property Services	324
500 Other Purchased Services	259,220
600 Supplies	16,025
800 Other Objects	535
Total Special Programs - Elementary / Secondary	\$2,664,156
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	414,967
200 Personnel Services - Employee Benefits	275,785
400 Purchased Property Services	676
500 Other Purchased Services	168,439
600 Supplies	35,889
800 Other Objects	160
Total Vocational Education	\$895,916
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	45,682
200 Personnel Services - Employee Benefits	24,841
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	37,450
Total Other Instructional Programs - Elementary / Secondary	\$122,973
Total Instruction	\$10,678,768
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	288,975
200 Personnel Services - Employee Benefits	185,696
300 Purchased Professional and Technical Services	14,000
500 Other Purchased Services	4,276
600 Supplies	25,092
800 Other Objects	329
Total Support Services - Students	\$518,368
2200 <u>Support Services - Instructional Staff</u>	

2018-2019 Final General Fund Budget

LEA : 112013054 Fairfield Area SD

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REVISED SUBMISSION

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	153,341
200 Personnel Services - Employee Benefits	134,644
300 Purchased Professional and Technical Services	24,748
400 Purchased Property Services	300
600 Supplies	19,660
Total Support Services - Instructional Staff	\$332,693
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	760,946
200 Personnel Services - Employee Benefits	493,170
300 Purchased Professional and Technical Services	120,500
400 Purchased Property Services	3,650
500 Other Purchased Services	97,800
600 Supplies	39,241
800 Other Objects	19,149
Total Support Services - Administration	\$1,534,456
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	67,980
200 Personnel Services - Employee Benefits	28,507
300 Purchased Professional and Technical Services	12,000
600 Supplies	2,791
800 Other Objects	130
Total Support Services - Pupil Health	\$111,408
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	174,428
200 Personnel Services - Employee Benefits	122,683
300 Purchased Professional and Technical Services	450
400 Purchased Property Services	17,500
500 Other Purchased Services	4,400
600 Supplies	34,900
800 Other Objects	13,770
Total Support Services - Business	\$368,131
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	362,498
200 Personnel Services - Employee Benefits	251,811
300 Purchased Professional and Technical Services	61,784
400 Purchased Property Services	157,460
500 Other Purchased Services	3,600
600 Supplies	358,443
700 Property	10,000
800 Other Objects	400
Total Operation and Maintenance of Plant Services	\$1,205,996
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	8,895
200 Personnel Services - Employee Benefits	8,873
500 Other Purchased Services	904,000

REVISED SUBMISSION

<u>Description</u>	<u>Amount</u>
600 Supplies	4,000
Total Student Transportation Services	\$925,768
2800 Support Services - Central	
100 Personnel Services - Salaries	128,359
200 Personnel Services - Employee Benefits	95,812
300 Purchased Professional and Technical Services	12,500
400 Purchased Property Services	5,716
600 Supplies	65,872
Total Support Services - Central	\$308,259
Total Support Services	\$5,305,079
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	251,007
200 Personnel Services - Employee Benefits	96,255
300 Purchased Professional and Technical Services	64,700
400 Purchased Property Services	10,450
500 Other Purchased Services	62,300
600 Supplies	34,727
700 Property	27,000
800 Other Objects	14,400
Total Student Activities	\$560,839
3300 Community Services	
600 Supplies	300
Total Community Services	\$300
Total Operation of Non-Instructional Services	\$561,139
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	457,684
900 Other Uses of Funds	1,000,570
Total Debt Service / Other Expenditures and Financing Uses	\$1,458,254
5200 Interfund Transfers - Out	
900 Other Uses of Funds	344,000
Total Interfund Transfers - Out	\$344,000
Total Other Expenditures and Financing Uses	\$1,802,254
TOTAL EXPENDITURES	\$18,347,240

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	3,000,000	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	50,000	50,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	6,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	12,000	12,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,122,000	\$3,118,000

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		

REVISED SUBMISSION

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$3,122,000	\$3,118,000
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	15,085,000	14,075,000
0520 Extended-Term Financing Agreements Payable	28,560	9,981
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	96,034	96,034
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	281,724	281,724
0599 Other Noncurrent Liabilities	24,737,078	24,737,078

Total General Fund	\$40,228,396	\$39,199,817
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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

5,087

5,087

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

536,904

536,904

Total Food Service / Cafeteria Operations Fund

\$541,991

\$541,991

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

REVISED SUBMISSION

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	\$40,770,387	\$39,741,808

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	\$40,770,387	\$39,741,808
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,748,765
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,207,745
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,956,510

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,956,510
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