

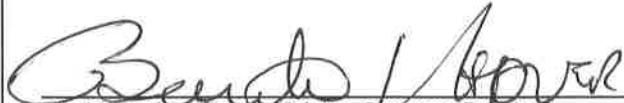
- PROPOSED- FINAL GENERAL FUND BUDGET

May 7, 2018

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/07/2018



President of the Board - Original Signature Required

May 7, 2018
Date



Secretary of the Board - Original Signature Required

May 7, 2018
Date



Chief School Administrator - Original Signature Required

5/7/2018
Date

Penny L Crowell

(814)435-6571

Extn :232

Contact Person

Telephone

Extension

pcrowell@gmail.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Galeton Area SD	COUNTY : Potter	AUN : 109532804
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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	\$7452041
Ending Unassigned Fund Balance	\$359554
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.8%

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 5/7/18
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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 : Galeton Area SD	County : Potter	AUN Number : 109532804
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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
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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>
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$171,037.44 C x 2%: \$3,542.80	2 counties with difference real estate tax rates
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.	reserved for cash flow
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserved for Curriculum (45,406), Technology (50,000), and Maintenance (268,044)

<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	30,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	364,050
0840 Assigned Fund Balance	172,237
0850 Unassigned Fund Balance	359,554
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$895,841</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,587,556
7000 Revenue from State Sources	3,567,537
8000 Revenue from Federal Sources	124,711
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$7,279,804</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$8,175,645</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,655,854
6113 Public Utility Realty Taxes	3,068
6114 Payments in Lieu of Current Taxes - State / Local	224,796
6120 Current Per Capita Taxes, Section 679	6,360
6150 Current Act 511 Taxes - Proportional Assessments	240,007
6400 Delinquencies on Taxes Levied / Assessed by the LEA	220,121
6500 Earnings on Investments	9,700
6700 Revenues from LEA Activities	12,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	214,800
6990 Refunds and Other Miscellaneous Revenue	250
REVENUE FROM LOCAL SOURCES	\$3,587,556
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	2,223,529
7271 Special Education funds for School-Aged Pupils	275,073
7311 Pupil Transportation Subsidy	70,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	178,008
7330 Health Services (Medical, Dental, Nurse, Act 25)	6,350
7340 State Property Tax Reduction Allocation	177,140
7505 Ready to Learn Block Grant	53,981
7810 State Share of Social Security and Medicare Taxes	108,652
7820 State Share of Retirement Contributions	474,804
REVENUE FROM STATE SOURCES	\$3,567,537
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	109,754
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	14,957
REVENUE FROM FEDERAL SOURCES	\$124,711
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	7,279,804

Act 1 Index (current): 2.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$2,655,862

Amount of Tax Relief for Homestead Exclusions

\$177,140

Total Approx. Tax Revenue:

\$2,833,002

Approx. Tax Levy for Tax Rate Calculation:

\$3,089,888

Potter

Tioga

Total

2017-18 Data

a. Assessed Value

\$55,374,110

\$57,694,902

\$113,069,012

b. Real Estate Mills

38.9082

14.9174

I. 2018-19 Data

c. 2016 STEB Market Value

\$193,071,021

\$76,940,493

\$270,011,514

d. Assessed Value

\$55,700,670

\$57,658,422

\$113,359,092

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2017-18 Calculations

f. 2017-18 Tax Levy

\$2,154,507

\$860,658

\$3,015,165

(a * b)

2018-19 Calculations

g. Percent of Total Market Value

71.50474%

28.49526%

100.00000%

II.

h. Rebalanced 2017-18 Tax Levy

\$2,155,986

\$859,179

\$3,015,165

(f Total * g)

i. Base Mills Subject to Index

38.9349

14.9174

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

91.42000%

90.58000%

91.18064%

k. Tax Levy Needed

\$2,209,416

\$880,472

\$3,089,888

(Approx. Tax Levy * g)

I. 2018-19 Real Estate Tax Rate

39.6658

15.2704

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$2,209,412

\$880,467

\$3,089,879

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$2,912,739

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$2,655,854

(n * Est. Pct. Collection)

Act 1 Index (current): 2.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$2,655,862

Amount of Tax Relief for Homestead Exclusions

\$177,140

Total Approx. Tax Revenue:

\$2,833,002

Approx. Tax Levy for Tax Rate Calculation:

\$3,089,888

	Potter	Tioga	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	39.8693	15.2754	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,220,747	\$880,755	\$3,101,502
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$221.42	\$221.42	
Number of Homestead/Farmstead Properties	629	171	800
Median Assessed Value of Homestead Properties			\$24,200

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

Section 672.1 Method Choice: (a)(1)

4

\$2,655,862

\$177,140

\$2,833,002

\$3,089,888

Potter

Tioga

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$177,140

Lowering RE Tax Rate

\$0

\$177,140

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$177,140

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>
Potter	55,700,670	39.6658	2,209,412			91.42000%	
Tioga	57,658,422	15.2704	880,467			90.58000%	
Totals:	113,359,092		3,089,879	177,140	2,912,739	91.18064%	2,655,854

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		6,360
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</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
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	185,007
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	55,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			240,007
Total Act 511, Current Taxes			240,007
Act 511 Tax Limit -->		270,011,514 X	12
		Market Value	Mills
			3,240,138
			(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>									
	Potter	38.9349	39.6658	1.88%	Yes	2.4%				
	Tioga	14.9174	15.2704	2.37%	Yes	2.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	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	3,199,356
1200 Special Programs - Elementary / Secondary	901,741
1300 Vocational Education	141,296
1400 Other Instructional Programs - Elementary / Secondary	25,733
1800 Pre-Kindergarten	227,853
Total Instruction	\$4,495,979
2000 Support Services	
2100 Support Services - Students	171,990
2200 Support Services - Instructional Staff	85,390
2300 Support Services - Administration	770,182
2400 Support Services - Pupil Health	123,827
2500 Support Services - Business	160,431
2600 Operation and Maintenance of Plant Services	518,414
2700 Student Transportation Services	314,086
2900 Other Support Services	50,318
Total Support Services	\$2,194,638
3000 Operation of Non-Instructional Services	
3200 Student Activities	204,044
3300 Community Services	12,786
Total Operation of Non-Instructional Services	\$216,830
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	544,594
Total Other Expenditures and Financing Uses	\$544,594
Total Estimated Expenditures and Other Financing Uses	\$7,452,041

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,542,999
200 Personnel Services - Employee Benefits	1,147,689
300 Purchased Professional and Technical Services	49,836
400 Purchased Property Services	16,104
500 Other Purchased Services	298,233
600 Supplies	94,370
700 Property	50,125
Total Regular Programs - Elementary / Secondary	\$3,199,356
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	460,223
200 Personnel Services - Employee Benefits	286,261
500 Other Purchased Services	149,919
600 Supplies	5,045
700 Property	293
Total Special Programs - Elementary / Secondary	\$901,741
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	57,715
200 Personnel Services - Employee Benefits	34,024
500 Other Purchased Services	44,081
600 Supplies	5,476
Total Vocational Education	\$141,296
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,600
200 Personnel Services - Employee Benefits	3,533
500 Other Purchased Services	13,000
600 Supplies	600
Total Other Instructional Programs - Elementary / Secondary	\$25,733
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	137,883
200 Personnel Services - Employee Benefits	76,083
500 Other Purchased Services	1,000
700 Property	12,507
800 Other Objects	380
Total Pre-Kindergarten	\$227,853
Total Instruction	\$4,495,979
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	79,286
200 Personnel Services - Employee Benefits	61,257
300 Purchased Professional and Technical Services	18,000
500 Other Purchased Services	8,520
600 Supplies	3,388

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,539
Total Support Services - Students	\$171,990
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	37,483
200 Personnel Services - Employee Benefits	27,632
300 Purchased Professional and Technical Services	5,600
500 Other Purchased Services	12,175
600 Supplies	1,000
700 Property	1,500
Total Support Services - Instructional Staff	\$85,390
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	347,485
200 Personnel Services - Employee Benefits	315,269
300 Purchased Professional and Technical Services	41,940
500 Other Purchased Services	24,464
600 Supplies	9,427
700 Property	2,000
800 Other Objects	29,597
Total Support Services - Administration	\$770,182
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	65,564
200 Personnel Services - Employee Benefits	45,426
300 Purchased Professional and Technical Services	1,237
600 Supplies	3,135
700 Property	8,465
Total Support Services - Pupil Health	\$123,827
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	89,664
200 Personnel Services - Employee Benefits	65,722
500 Other Purchased Services	900
600 Supplies	1,447
700 Property	2,500
800 Other Objects	198
Total Support Services - Business	\$160,431
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	161,812
200 Personnel Services - Employee Benefits	143,015
300 Purchased Professional and Technical Services	14,300
400 Purchased Property Services	85,600
500 Other Purchased Services	38,562
600 Supplies	71,700
700 Property	3,300
800 Other Objects	125
Total Operation and Maintenance of Plant Services	\$518,414

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	1,000
500 Other Purchased Services	302,086
600 Supplies	1,000
700 Property	10,000
Total Student Transportation Services	\$314,086
2900 <u>Other Support Services</u>	
500 Other Purchased Services	50,318
Total Other Support Services	\$50,318
Total Support Services	\$2,194,638
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	71,859
200 Personnel Services - Employee Benefits	29,175
300 Purchased Professional and Technical Services	41,696
500 Other Purchased Services	42,340
600 Supplies	15,000
800 Other Objects	3,974
Total Student Activities	\$204,044
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	3,286
400 Purchased Property Services	1,000
600 Supplies	500
Total Community Services	\$12,786
Total Operation of Non-Instructional Services	\$216,830
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	52,421
900 Other Uses of Funds	492,173
Total Debt Service / Other Expenditures and Financing Uses	\$544,594
Total Other Expenditures and Financing Uses	\$544,594
TOTAL EXPENDITURES	\$7,452,041

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	895,841	723,604
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 Cash and Short-Term Investments	\$895,841	\$723,604

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

\$895,841

\$723,604

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	2,980,119	2,413,276
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 General Fund

\$2,980,119

\$2,413,276

Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - § 690, §1850

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

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

\$2,980,119

\$2,413,276

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

\$2,980,119

\$2,413,276

Account Description

Amounts

0810 Nonspendable Fund Balance	30,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	364,050
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	359,554
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$723,604

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$753,604
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