


FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2018



President of the Board - Original Signature Required_____
Date 6/12/18

Secretary of the Board - Original Signature Required_____
Date 6/12/18

Chief School Administrator - Original Signature Required_____
Date 6/12/18

Daniel Simpson

Contact Person

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Extn :

Telephone_____
Extension

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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 : Fannett-Metal SD	COUNTY : Franklin	AUN : 112282004
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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	\$7765095
Ending Unassigned Fund Balance	\$917000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.8%

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 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**

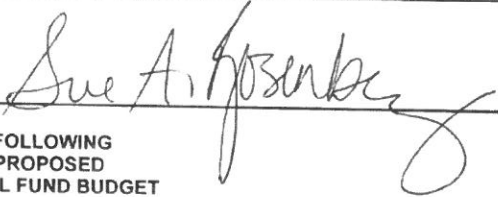
24 PS 6-687(a)(1)

(03/2006)

School District Name : Fannett-Metal SD	County : Franklin	AUN Number : 112282004
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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 5/8/18
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$21,969.00 Function 2200, Object 200: \$28,994.00	Tuition Reimbursement for teachers / staff is included within Function 2270, Object 240.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance to be used to cover future increases in operating costs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for future healthcare insurance increases, retirement contributions, leave payouts upon retirement, technology upgrades, and capital improvements.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for athletic activities.

<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	6,500	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,572,000	
0840 Assigned Fund Balance	16,000	
0850 Unassigned Fund Balance	915,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,503,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,440,053	
7000 Revenue from State Sources	4,016,282	
8000 Revenue from Federal Sources	308,760	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$7,765,095</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$10,268,095</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,666,274
6112 Interim Real Estate Taxes	12,500
6113 Public Utility Realty Taxes	3,400
6114 Payments in Lieu of Current Taxes - State / Local	14,000
6120 Current Per Capita Taxes, Section 679	12,900
6140 Current Act 511 Taxes - Flat Rate Assessments	12,900
6150 Current Act 511 Taxes - Proportional Assessments	425,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	138,200
6500 Earnings on Investments	21,000
6700 Revenues from LEA Activities	1,570
6800 Revenues from Intermediary Sources / Pass-Through Funds	95,960
6910 Rentals	5,500
6920 Contributions and Donations from Private Sources	25,100
6940 Tuition from Patrons	1,200
6990 Refunds and Other Miscellaneous Revenue	4,549
REVENUE FROM LOCAL SOURCES	\$3,440,053
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	2,399,343
7160 Tuition for Orphans Subsidy	10,600
7271 Special Education funds for School-Aged Pupils	346,612
7292 Pre-K Counts	161,500
7311 Pupil Transportation Subsidy	286,480
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	111,361
7505 Ready to Learn Block Grant	76,871
7810 State Share of Social Security and Medicare Taxes	115,955
7820 State Share of Retirement Contributions	497,560
REVENUE FROM STATE SOURCES	\$4,016,282
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	245,634
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	38,426
8517 NCLB, Title IV - 21st Century Schools	10,000
8519 NCLB, Title VI - Flexibility and Accountability	8,700

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	6,000
REVENUE FROM FEDERAL SOURCES	\$308,760
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	7,765,095

Act 1 Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,666,600

Amount of Tax Relief for Homestead Exclusions

\$112,573

Total Approx. Tax Revenue:

\$2,779,173

Approx. Tax Levy for Tax Rate Calculation:

\$2,931,776

Franklin

Perry

Total

2017-18 Data

a. Assessed Value

\$34,921,300

\$11,843,500

\$46,764,800

b. Real Estate Mills

80.3500

9.0900

I. 2018-19 Data

c. 2016 STEB Market Value

\$273,179,179

\$10,091,986

\$283,271,165

d. Assessed Value

\$35,184,180

\$12,067,400

\$47,251,580

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2017-18 Calculations

f. 2017-18 Tax Levy

\$2,805,926

\$107,657

\$2,913,583

(a * b)

2018-19 Calculations

g. Percent of Total Market Value

96.43734%

3.56266%

100.00000%

II.

h. Rebalanced 2017-18 Tax Levy

\$2,809,782

\$103,801

\$2,913,583

(f Total * g)

i. Base Mills Subject to Index

80.4604

9.0900

(h / a * 1000) if no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

94.53000%

96.13000%

94.58700%

k. Tax Levy Needed

\$2,827,327

\$104,449

\$2,931,776

(Approx. Tax Levy * g)

I. 2018-19 Real Estate Tax Rate**80.3500****8.6500**

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$2,827,049

\$104,383

\$2,931,432

(I / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$2,818,859

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$2,666,274

(n * Est. Pct. Collection)

Act 1 Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,666,600

Amount of Tax Relief for Homestead Exclusions

\$112,573

Total Approx. Tax Revenue:

\$2,779,173

Approx. Tax Levy for Tax Rate Calculation:

\$2,931,776

Franklin

Perry

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	82.8742	9.3627	
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)	\$2,915,861	\$112,983	\$3,028,844
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	\$1,269.00	\$11,786.00	
Number of Homestead/Farmstead Properties	1081	38	1119
Median Assessed Value of Homestead Properties			\$134,600

Act 1 Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,666,600

Amount of Tax Relief for Homestead Exclusions

\$112,573

Total Approx. Tax Revenue:

\$2,779,173

Approx. Tax Levy for Tax Rate Calculation:

\$2,931,776

Franklin

Perry

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$111,361

Lowering RE Tax Rate

\$0

\$111,361

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

\$1,212

\$1,212

Amount of Tax Relief from State/Local Sources**\$112,573**

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>
Franklin	35,184,180	80.3500	2,827,049			94.53000%	
Perry	12,067,400	8.6500	104,383			96.13000%	
Totals:	47,251,580		2,931,432	-	112,573 =	2,818,859 X	94.58700% =
							2,666,274

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		12,900
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	12,900
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			12,900
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	375,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0
Total Current Act 511 Taxes – Proportional Assessments			425,000
Total Act 511, Current Taxes			437,900
Act 511 Tax Limit -->	283,271,165 X	12	3,399,254
	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>									
	Franklin	80.4604	80.3500	-0.12%	Yes	3.0%				
	Perry	9.0900	8.6500	-4.83%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.0%				
6143	Current Act 511 Local Services Taxes					3.0%				
6144	Current Act 511 Trailer Taxes					3.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.0%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6152	Current Act 511 Occupation Taxes					3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6154	Current Act 511 Amusement Taxes					3.0%				
6155	Current Act 511 Business Privilege Taxes					3.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.0%				
6157	Current Act 511 Mercantile Taxes					3.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	3,822,883
1200 Special Programs - Elementary / Secondary	805,696
1300 Vocational Education	102,737
1400 Other Instructional Programs - Elementary / Secondary	84,284
1800 Pre-Kindergarten	156,000
Total Instruction	\$4,971,600
2000 Support Services	
2100 Support Services - Students	254,522
2200 Support Services - Instructional Staff	320,663
2300 Support Services - Administration	705,701
2400 Support Services - Pupil Health	154,647
2500 Support Services - Business	217,103
2600 Operation and Maintenance of Plant Services	558,329
2700 Student Transportation Services	425,775
2900 Other Support Services	3,755
Total Support Services	\$2,640,495
3000 Operation of Non-Instructional Services	
3200 Student Activities	149,450
Total Operation of Non-Instructional Services	\$149,450
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	3,550
Total Facilities Acquisition, Construction and Improvement Services	\$3,550
Total Estimated Expenditures and Other Financing Uses	\$7,765,095

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,012,431
200 Personnel Services - Employee Benefits	1,492,403
300 Purchased Professional and Technical Services	51,500
400 Purchased Property Services	9,034
500 Other Purchased Services	169,697
600 Supplies	85,410
700 Property	2,408
Total Regular Programs - Elementary / Secondary	\$3,822,883
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	278,529
200 Personnel Services - Employee Benefits	190,567
300 Purchased Professional and Technical Services	202,400
500 Other Purchased Services	132,600
600 Supplies	1,300
700 Property	300
Total Special Programs - Elementary / Secondary	\$805,696
1300 Vocational Education	
500 Other Purchased Services	102,737
Total Vocational Education	\$102,737
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,395
200 Personnel Services - Employee Benefits	573
500 Other Purchased Services	82,316
Total Other Instructional Programs - Elementary / Secondary	\$84,284
1800 Pre-Kindergarten	
800 Other Objects	156,000
Total Pre-Kindergarten	\$156,000
Total Instruction	\$4,971,600
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	112,826
200 Personnel Services - Employee Benefits	68,490
300 Purchased Professional and Technical Services	71,000
500 Other Purchased Services	400
600 Supplies	1,806
Total Support Services - Students	\$254,522
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	21,969
200 Personnel Services - Employee Benefits	28,994
300 Purchased Professional and Technical Services	155,973
400 Purchased Property Services	2,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	
600 Supplies	780
700 Property	37,447
	73,500
Total Support Services - Instructional Staff	\$320,663
2300 Support Services - Administration	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	361,100
300 Purchased Professional and Technical Services	251,630
400 Purchased Property Services	31,760
500 Other Purchased Services	10,668
600 Supplies	18,323
700 Property	23,795
800 Other Objects	100
	8,325
Total Support Services - Administration	\$705,701
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	65,202
300 Purchased Professional and Technical Services	49,895
400 Purchased Property Services	37,450
600 Supplies	100
	2,000
Total Support Services - Pupil Health	\$154,647
2500 Support Services - Business	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	108,167
300 Purchased Professional and Technical Services	89,850
500 Other Purchased Services	3,850
600 Supplies	1,071
800 Other Objects	8,600
	5,565
Total Support Services - Business	\$217,103
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	121,710
300 Purchased Professional and Technical Services	93,408
400 Purchased Property Services	20,441
500 Other Purchased Services	65,705
600 Supplies	74,050
700 Property	161,300
800 Other Objects	20,000
	1,715
Total Operation and Maintenance of Plant Services	\$558,329
2700 Student Transportation Services	
500 Other Purchased Services	421,775
600 Supplies	4,000
Total Student Transportation Services	\$425,775
2900 Other Support Services	

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	3,755
Total Other Support Services	\$3,755
Total Support Services	\$2,640,495
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	88,712
200 Personnel Services - Employee Benefits	36,644
400 Purchased Property Services	200
500 Other Purchased Services	20,239
600 Supplies	3,655
Total Student Activities	\$149,450
Total Operation of Non-Instructional Services	\$149,450
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	3,550
Total Facilities Acquisition, Construction and Improvement Services	\$3,550
Total Facilities Acquisition, Construction and Improvement Services	\$3,550
TOTAL EXPENDITURES	\$7,765,095

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	2,540,000	2,600,000
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	925,000	771,062
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	13,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	22,600	22,100
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	85,000	87,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,585,600	\$3,490,162

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		

<u>Long-Term Investments</u>		<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund			
Total Long-Term Investments			
TOTAL CASH AND INVESTMENTS		\$3,585,600	\$3,490,162

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

169,000

170,000

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

48,500

50,000

0599 Other Noncurrent Liabilities

Total General Fund**\$217,500****\$220,000****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)

4,742

4,800

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**\$4,742****\$4,800****Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

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

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

Total Investment Trust Fund**Pension Trust Fund**

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

Total Pension Trust Fund**Activity Fund**

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

Total Activity Fund**Other Agency Fund**

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

Total Other Agency Fund**Permanent Fund**

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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$222,242	\$224,800

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	\$222,242	\$224,800

Account Description	Amounts
0810 Nonspendable Fund Balance	6,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,570,000
0840 Assigned Fund Balance	16,000
0850 Unassigned Fund Balance	917,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,503,000

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,509,500
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