

FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Berwick Area SD	County : Columbia	AUN Number : 116191103
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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 6-11-2018
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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>
1780	Tax Data: Amount for 2018-19 State Property Tax Reduction Allocation has been changed. Provide a justification. User entered amount for 7340: \$1,096,556.00 Pre-loaded amount for 7340: \$1,096,660.00	Preliminary budget prepared with \$1,096,566 as reported on PDE website prior to final allocations.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Anticipated contingency costs as a result of Title I, II, III, IV funding reductions.
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.	Unexpected costs arising during the school year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Capital expenditures for elementary renovations and future debt service as well as increasing PSERS expenditures.

ITEM **AMOUNTS**

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

1810 Nonspendable Fund Balance	
1820 Restricted Fund Balance	
1830 Committed Fund Balance	10,500,000
1840 Assigned Fund Balance	
1850 Unassigned Fund Balance	3,730,000

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year **\$14,230,000**

Estimated Revenues And Other Financing Sources

3000 Revenue from Local Sources	19,767,028
7000 Revenue from State Sources	24,329,073
8000 Revenue from Federal Sources	1,390,891
9000 Other Financing Sources	1,167,300

Total Estimated Revenues And Other Financing Sources **\$46,654,292**

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **\$60,884,292**

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,017,052
6112 Interim Real Estate Taxes	56,231
6113 Public Utility Realty Taxes	20,722
6114 Payments in Lieu of Current Taxes - State / Local	11,408
6140 Current Act 511 Taxes - Flat Rate Assessments	48,347
6150 Current Act 511 Taxes - Proportional Assessments	2,406,920
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,215,418
6500 Earnings on Investments	90,093
6700 Revenues from LEA Activities	93,845
6800 Revenues from Intermediary Sources / Pass-Through Funds	641,094
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	73,805
6940 Tuition from Patrons	56,293
6990 Refunds and Other Miscellaneous Revenue	15,800
REVENUE FROM LOCAL SOURCES	\$19,767,028
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	14,760,958
7160 Tuition for Orphans Subsidy	55,835
7271 Special Education funds for School-Aged Pupils	2,245,373
7311 Pupil Transportation Subsidy	840,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	23,870
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	200,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	54,650
7340 State Property Tax Reduction Allocation	1,096,556
7505 Ready to Learn Block Grant	549,482
7810 State Share of Social Security and Medicare Taxes	894,346
7820 State Share of Retirement Contributions	3,608,003
REVENUE FROM STATE SOURCES	\$24,329,073
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	875,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	140,947
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	11,211
8517 NCLB, Title IV - 21st Century Schools	151,962
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	188,552

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	23,219
REVENUE FROM FEDERAL SOURCES	\$1,390,891
OTHER FINANCING SOURCES	
9320 Special Revenue Fund Transfers	1,167,300
OTHER FINANCING SOURCES	\$1,167,300
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	46,654,292

ct 1 Index (current): 3.3%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$15,021,849
 Amount of Tax Relief for Homestead Exclusions: \$1,096,556
 Total Approx. Tax Revenue: \$16,118,405
 Approx. Tax Levy for Tax Rate Calculation: \$16,927,649

Section 672.1 Method Choice: (a)(1)

Columbia Luzerne Total

2017-18 Data		
a. Assessed Value	\$200,445,251	\$967,555,251
b. Real Estate Mills	43.2300	10.7200
I. 2018-19 Data		
c. 2016 STEB Market Value	\$595,543,630	\$1,164,094,270
d. Assessed Value	\$200,445,251	\$962,045,151
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$8,665,248	\$8,223,419
2018-19 Calculations		
g. Percent of Total Market Value	51.15940%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$8,640,141	\$8,248,526
II.		
i. Base Mills Subject to Index	43.2300	10.7527

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.50000%	94.88826%
k. Tax Levy Needed	\$8,660,084	\$8,267,565
I. 2018-19 Real Estate Tax Rate		
(Approx. Tax Levy * g)	43.2000	10.8500
III.		
m. Tax Levy Generated by Mills	\$8,659,235	\$8,263,359
IV.		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,826,038
V.		
o. Net Tax Revenue Generated By Mills		\$15,017,052

Act 1 Index (current): 3.3%

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:

Section 672.1 Method Choice: (a)(1)

Revenue

2

\$15,021,849

\$1,096,556

\$16,118,405

\$16,927,649

Columbia

Luzerne

Total

Index Maximums

p. Maximum Mills Based On Index

(i * (1 + Index))

11.1075

q. Mills In Excess of Index

(if (l > p), (l - p))

0.0000

r. Maximum Tax Levy Based On Index

(p / 1000 * d)

\$8,459,471

\$17,410,654

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

Assessed Value Exclusion per Homestead

\$17,076.00

Number of Homestead/Farmstead Properties

3368

2450

5818

Median Assessed Value of Homestead Properties

\$144,176

Account: 116191103 Berwick Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.3%

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:

Section 672.1 Method Choice: (a)(1)

Revenue

2

\$15,021,849

\$1,096,556

\$16,118,405

\$16,927,649

Columbia

Luzerne

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

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

Amount of Tax Relief from State/Local Sources

\$1,096,556

\$0

\$1,096,556

\$0

\$0

\$1,096,556

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	Current Real Estate Taxes									
	Columbia	43.2300	43.2000	-0.05%	Yes	3.3%				
	Luzerne	10.7527	10.8500	0.91%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679									
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes					3.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6144	Current Act 511 Trailer Taxes					3.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.3%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6152	Current Act 511 Occupation Taxes					3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6154	Current Act 511 Amusement Taxes					3.3%				
6155	Current Act 511 Business Privilege Taxes					3.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.3%				
6157	Current Act 511 Mercantile Taxes					3.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.3%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,832,478
1200 Special Programs - Elementary / Secondary	7,173,104
1300 Vocational Education	2,802,235
1400 Other Instructional Programs - Elementary / Secondary	280,103
1500 Nonpublic School Programs	18,212
1700 Higher Education Programs for Secondary Students	38,000
Total Instruction	\$30,144,132
2000 Support Services	
2100 Support Services - Students	1,893,347
2200 Support Services - Instructional Staff	1,143,747
2300 Support Services - Administration	2,027,304
2400 Support Services - Pupil Health	618,686
2500 Support Services - Business	564,291
2600 Operation and Maintenance of Plant Services	3,834,298
2700 Student Transportation Services	1,619,585
2800 Support Services - Central	1,936,590
Total Support Services	\$13,637,848
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,022,808
3300 Community Services	26,464
Total Operation of Non-Instructional Services	\$1,049,272
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	585,094
Total Facilities Acquisition, Construction and Improvement Services	\$585,094
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,173,776
5900 Budgetary Reserve	64,170
Total Other Expenditures and Financing Uses	\$1,237,946
Total Estimated Expenditures and Other Financing Uses	\$46,654,292

Description	Amount
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,151,741
200 Personnel Services - Employee Benefits	7,881,540
300 Purchased Professional and Technical Services	108,000
400 Purchased Property Services	500
500 Other Purchased Services	446,023
600 Supplies	241,974
800 Other Objects	2,700
Total Regular Programs - Elementary / Secondary	\$19,832,478
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,922,902
200 Personnel Services - Employee Benefits	2,695,130
300 Purchased Professional and Technical Services	140,700
500 Other Purchased Services	372,505
600 Supplies	39,697
800 Other Objects	2,170
Total Special Programs - Elementary / Secondary	\$7,173,104
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	566,016
200 Personnel Services - Employee Benefits	396,327
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	750
500 Other Purchased Services	1,814,592
600 Supplies	24,050
Total Vocational Education	\$2,802,235
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	179,005
200 Personnel Services - Employee Benefits	73,726
300 Purchased Professional and Technical Services	1,200
500 Other Purchased Services	22,904
600 Supplies	3,268
Total Other Instructional Programs - Elementary / Secondary	\$280,103
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	18,212
Total Nonpublic School Programs	\$18,212
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	34,000
600 Supplies	4,000
Total Higher Education Programs for Secondary Students	\$38,000
Total Instruction	\$30,144,132
2000 Support Services	
2100 Support Services - Students	

Description	Amount
100 Personnel Services - Salaries	1,117,603
200 Personnel Services - Employee Benefits	717,674
300 Purchased Professional and Technical Services	41,245
500 Other Purchased Services	3,450
600 Supplies	12,875
800 Other Objects	500
Total Support Services - Students	\$1,893,347
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	552,101
200 Personnel Services - Employee Benefits	370,370
300 Purchased Professional and Technical Services	32,700
500 Other Purchased Services	12,191
600 Supplies	174,620
800 Other Objects	1,765
Total Support Services - Instructional Staff	\$1,143,747
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,140,361
200 Personnel Services - Employee Benefits	727,703
300 Purchased Professional and Technical Services	98,400
500 Other Purchased Services	24,900
600 Supplies	15,900
800 Other Objects	20,040
Total Support Services - Administration	\$2,027,304
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	328,589
200 Personnel Services - Employee Benefits	274,622
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,750
600 Supplies	8,725
Total Support Services - Pupil Health	\$618,686
2500 Support Services - Business	
100 Personnel Services - Salaries	326,285
200 Personnel Services - Employee Benefits	197,549
300 Purchased Professional and Technical Services	30,007
500 Other Purchased Services	3,450
600 Supplies	6,500
800 Other Objects	500
Total Support Services - Business	\$564,291
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,397,469
200 Personnel Services - Employee Benefits	999,739
300 Purchased Professional and Technical Services	93,500
400 Purchased Property Services	291,200
500 Other Purchased Services	266,140
600 Supplies	770,000

Description	Amount
700 Property	15,000
800 Other Objects	1,250
Total Operation and Maintenance of Plant Services	\$3,834,298
2700 Student Transportation Services	
100 Personnel Services - Salaries	29,229
200 Personnel Services - Employee Benefits	14,396
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	1,535,400
600 Supplies	500
700 Property	25,000
800 Other Objects	60
Total Student Transportation Services	\$1,619,585
2800 Support Services - Central	
100 Personnel Services - Salaries	265,834
200 Personnel Services - Employee Benefits	155,721
300 Purchased Professional and Technical Services	255,150
500 Other Purchased Services	102,500
600 Supplies	1,157,385
Total Support Services - Central	\$1,936,590
Total Support Services	\$13,637,848
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	426,205
200 Personnel Services - Employee Benefits	177,180
300 Purchased Professional and Technical Services	178,603
400 Purchased Property Services	28,875
500 Other Purchased Services	97,200
600 Supplies	98,239
800 Other Objects	16,506
Total Student Activities	\$1,022,808
3300 Community Services	
100 Personnel Services - Salaries	9,840
200 Personnel Services - Employee Benefits	4,041
300 Purchased Professional and Technical Services	3,700
600 Supplies	8,883
Total Community Services	\$26,464
Total Operation of Non-Instructional Services	\$1,049,272
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	585,094
Total Facilities Acquisition, Construction and Improvement Services	\$585,094
Total Facilities Acquisition, Construction and Improvement Services	\$585,094
5000 Other Expenditures and Financing Uses	

Description	Amount
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	422,501
900 Other Uses of Funds	751,275
Total Debt Service / Other Expenditures and Financing Uses	\$1,173,776
5900 Budgetary Reserve	
800 Other Objects	64,170
Total Budgetary Reserve	\$64,170
Total Other Expenditures and Financing Uses	\$1,237,946
TOTAL EXPENDITURES	\$46,654,292

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<u>Cash and Short-Term Investments</u>		
General Fund	14,000,000	15,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	510,000	510,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	50,000
Child Care Operations Fund		
Other Enterprise Funds	4,300	4,300
Internal Service Fund		
Private Purpose Trust Fund	435,000	450,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	330,000	340,000
Other Agency Fund	55,000	55,000
Permanent Fund		
Total Cash and Short-Term Investments	\$15,489,300	\$16,409,300

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<u>Long-Term Investments</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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2018 Estimate

\$15,489,300

06/30/2019 Projection

\$16,409,300

06/30/2018 Estimate 06/30/2019 Projection

Long-Term Indebtedness

General 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 General Fund

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

06/30/2018 Estimate 06/30/2019 Projection

Long-Term Indebtedness

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

-ong-Term Indebtedness

- 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

06/30/2018 Estimate

06/30/2019 Projection

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06/30/2018 Estimate **06/30/2019 Projection**
 22,164,115 21,069,340

Short-Term Payables

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	\$22,164,115	\$21,069,340
TOTAL INDEBTEDNESS	\$22,164,115	\$21,069,340

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,730,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,230,000
5900 Budgetary Reserve	64,170
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,294,170