

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

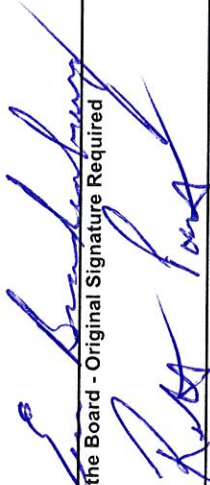
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/22/2018



President of the Board - Original Signature Required

May 22, 2018
Date



Secretary of the Board - Original Signature Required

05/22/2018
Date



Chief School Administrator - Original Signature Required

May 23, 2018
Date

Eric Brandenburg

(724)846-6600 Extn :1004

Contact Person

Telephone Extension

brandenbuge@bsd.k12.pa.us

Email Address

**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 : Blackhawk SD	County : Beaver	AUN Number : 127041603
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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 <i>May 22, 2018</i>
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

ITEM

AMOUNTS

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
 0840 Assigned Fund Balance
 0850 Unassigned Fund Balance

2,844,926

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

\$2,844,926

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources
 7000 Revenue from State Sources
 8000 Revenue from Federal Sources
 9000 Other Financing Sources

19,583,745
 17,290,848
 541,470

Total Estimated Revenues And Other Financing Sources

\$37,416,063

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$40,260,989

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	15,726,908
6112 Interim Real Estate Taxes	10,922
6113 Public Utility Realty Taxes	17,815
6114 Payments in Lieu of Current Taxes - State / Local	3,400
6120 Current Per Capita Taxes, Section 679	41,000
6140 Current Act 511 Taxes - Flat Rate Assessments	81,100
6150 Current Act 511 Taxes - Proportional Assessments	2,445,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	775,000
6500 Earnings on Investments	7,100
6700 Revenues from LEA Activities	57,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	285,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	45,000
6940 Tuition from Patrons	8,000
6990 Refunds and Other Miscellaneous Revenue	30,000

\$19,583,745

REVENUE FROM LOCAL SOURCES

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	9,368,249
7240 Driver Education - Student	3,300
7271 Special Education funds for School-Aged Pupils	1,617,811
7311 Pupil Transportation Subsidy	1,336,108
7312 Nonpublic and Charter School Pupil Transportation Subsidy	285,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	235,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	862,045
7505 Ready to Learn Block Grant	359,398
7810 State Share of Social Security and Medicare Taxes	634,845
7820 State Share of Retirement Contributions	2,544,092

\$17,290,848

REVENUE FROM STATE SOURCES

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	351,648
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,822

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)
Reimbursements (Access)

114,000

REVENUE FROM FEDERAL SOURCES

\$541,470

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

37,416,063

Act 1 Index (current): 3.2%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$15,728,000

Amount of Tax Relief for Homestead Exclusions \$862,045

Total Approx. Tax Revenue: \$16,590,045

Approx. Tax Levy for Tax Rate Calculation: \$17,417,834

Section 672.1 Method Choice: (a)(1)

	Revenue	Beaver	Lawrence	Total
2017-18 Data				
a. Assessed Value	\$260,460,286	\$8,172,800		\$268,633,086
b. Real Estate Mills	63.9900	20.5300		
2018-19 Data				
c. 2016 STEB Market Value	\$993,123,762	\$9,932,157		\$1,003,055,919
d. Assessed Value	\$261,276,586	\$8,145,000		\$269,421,586
e. Assessed Value of New Constr/ Renov	\$0	\$0		\$0
2017-18 Calculations				
f. 2017-18 Tax Levy	\$16,666,854	\$167,788		\$16,834,642
(a * b)				
2018-19 Calculations				
g. Percent of Total Market Value	99.00981%	0.99019%		100.00000%
h. Rebalanced 2017-18 Tax Levy	\$16,667,947	\$166,695		\$16,834,642
(f Total * g)				
i. Base Mills Subject to Index	63.9941	20.5300		
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%		95.00000%
k. Tax Levy Needed	\$17,245,364	\$172,470		\$17,417,834
(Approx. Tax Levy * g)				
I. 2018-19 Real Estate Tax Rate	66.0000	21.1700		
(k / d * 1000)				
III.				
m. Tax Levy Generated by Mills	\$17,244,255	\$172,430		\$17,416,685
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$16,554,640
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$15,726,908
(n * Est. Pct. Collection)				

Act 1 Index (current): 3.2%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$15,728,000

Amount of Tax Relief for Homestead Exclusions: ~~\$862,045~~

Total Approx. Tax Revenue: \$16,590,045

Approx. Tax Levy for Tax Rate Calculation: \$17,417,834

Section 672.1 Method Choice: (a)(1)

Revenue

2

\$15,728,000

~~\$862,045~~

\$16,590,045

\$17,417,834

Total

Lawrence

Beaver

Index Maximums

p. Maximum Mills Based On Index

(i * (1 + Index))

21.1869

q. Mills In Excess of Index

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

0.0000

r. Maximum Tax Levy Based On Index

(p / 1000 * d)

\$172.567

\$17,427,769

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

\$8,201,444

Number of Homestead/Farmstead Properties

80

Median Assessed Value of Homestead Properties

4965

\$27,675

\$2,630.61

4885

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

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Act 1 Index (current): 3.2%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$15,728,000

Amount of Tax Relief for Homestead Exclusions \$862,045

Total Approx. Tax Revenue: \$16,590,045

Approx. Tax Levy for Tax Rate Calculation: \$17,417,834

Section 672.1 Method Choice: (a)(1)

Revenue
 \$15,728,000
 \$862,045
 \$16,590,045
 \$17,417,834

Beaver Lawrence 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

\$862,045	\$0	\$0
\$862,045	\$0	\$862,045

CODE

6111	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
		Beaver	261,276,586	66.0000	17,244,255			95.000000%	
		Lawrence	8,145,000	21.1700	172,430			95.000000%	
Totals:			269,421,586		17,416,685	862,045 =	16,554,640 X	95.000000% =	15,726,908
6120	Current Per Capita Taxes, Section 679					<u>Rate</u>			<u>Estimated Revenue</u>
6140	Current Act 511 Taxes - Flat Rate Assessments					\$5.00			41,000
6141	Current Act 511 Per Capita Taxes					<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6142	Current Act 511 Occupation Taxes - Flat Rate					\$5.00	\$0.00	41,000	41,000
6143	Current Act 511 Local Services Taxes					\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes					\$5.00	\$0.00	40,000	40,000
6145	Current Act 511 Business Privilege Taxes - Flat Rate					\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments					\$100.00	\$0.00	100	100
						\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes - Flat Rate Assessments							81,100	81,100
6150	Current Act 511 Taxes - Proportional Assessments					<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes					0.500%	0.000%	2,200,000	2,200,000
6152	Current Act 511 Occupation Taxes					0.000%	0.000%	0	0
6153	Current Act 511 Real Estate Transfer Taxes					0.500%	0.000%	225,000	225,000
6154	Current Act 511 Amusement Taxes					1.000%	0.000%	20,000	20,000
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							2,445,000	2,445,000
	Total Act 511, Current Taxes						1,003,055,919 X	12	2,526,100
						Act 511 Tax Limit -->	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>									
	Beaver	63.9941	66.0000	3.14%	Yes	3.2%				
	Lawrence	20.5300	21.1700	3.12%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679	\$0.00	\$5.00	New	No	3.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$0.00	\$5.00	New	No	3.2%				
6143	Current Act 511 Local Services Taxes	\$0.00	\$5.00	New	No	3.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	\$100.00	New	No	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.0000%	0.500%	New	No	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.0000%	0.500%	New	No	3.2%				
6154	Current Act 511 Amusement Taxes	0.0000%	1.000%	New	No	3.2%				

2018-2019 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Budget Summary

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,819,991
1200 Special Programs - Elementary / Secondary	4,638,720
1300 Vocational Education	1,510,908
1400 Other Instructional Programs - Elementary / Secondary	156,382
Total Instruction	\$22,126,001
2000 Support Services	
2100 Support Services - Students	943,245
2200 Support Services - Instructional Staff	1,013,228
2300 Support Services - Administration	2,370,279
2400 Support Services - Pupil Health	465,249
2500 Support Services - Business	472,719
2600 Operation and Maintenance of Plant Services	3,608,501
2700 Student Transportation Services	2,319,195
2900 Other Support Services	20,800
Total Support Services	\$11,213,216
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,261,974
3300 Community Services	8,000
Total Operation of Non-Instructional Services	\$1,269,974
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,095,511
5200 Interfund Transfers - Out	50,000
Total Other Expenditures and Financing Uses	\$3,145,511
Total Estimated Expenditures and Other Financing Uses	\$37,754,702

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,997,030
200 Personnel Services - Employee Benefits	5,620,587
300 Purchased Professional and Technical Services	36,240
400 Purchased Property Services	9,142
500 Other Purchased Services	796,694
600 Supplies	247,596
700 Property	98,723
800 Other Objects	13,979
Total Regular Programs - Elementary / Secondary	\$15,819,991
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,053,813
200 Personnel Services - Employee Benefits	1,319,782
300 Purchased Professional and Technical Services	155,500
500 Other Purchased Services	1,023,625
600 Supplies	54,250
700 Property	27,200
800 Other Objects	4,550
Total Special Programs - Elementary / Secondary	\$4,638,720
1300 Vocational Education	
100 Personnel Services - Salaries	620,798
200 Personnel Services - Employee Benefits	397,272
400 Purchased Property Services	7,000
500 Other Purchased Services	405,493
600 Supplies	57,305
700 Property	22,300
800 Other Objects	740
Total Vocational Education	\$1,510,908
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	84,867
200 Personnel Services - Employee Benefits	52,878
400 Purchased Property Services	3,462
500 Other Purchased Services	15,100
600 Supplies	75
Total Other Instructional Programs - Elementary / Secondary	\$156,382
Total Instruction	\$22,126,001
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	556,023
200 Personnel Services - Employee Benefits	348,197
300 Purchased Professional and Technical Services	21,460
500 Other Purchased Services	3,100
600 Supplies	12,265

<u>Description</u>	<u>Amount</u>
700 Property	800
800 Other Objects	1,400
Total Support Services - Students	\$943,245
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	317,652
200 Personnel Services - Employee Benefits	203,645
300 Purchased Professional and Technical Services	120,348
400 Purchased Property Services	20,800
500 Other Purchased Services	78,815
600 Supplies	145,368
700 Property	126,300
800 Other Objects	300
Total Support Services - Instructional Staff	\$1,013,228
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,026,424
200 Personnel Services - Employee Benefits	644,410
300 Purchased Professional and Technical Services	266,700
400 Purchased Property Services	139,380
500 Other Purchased Services	227,150
600 Supplies	43,440
800 Other Objects	22,775
Total Support Services - Administration	\$2,370,279
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	300,437
200 Personnel Services - Employee Benefits	149,062
300 Purchased Professional and Technical Services	2,800
400 Purchased Property Services	2,000
500 Other Purchased Services	650
600 Supplies	7,100
700 Property	2,500
800 Other Objects	700
Total Support Services - Pupil Health	\$485,249
2500 Support Services - Business	
100 Personnel Services - Salaries	226,130
200 Personnel Services - Employee Benefits	184,824
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	27,615
500 Other Purchased Services	19,500
600 Supplies	5,750
700 Property	2,500
800 Other Objects	2,400
Total Support Services - Business	\$472,719
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,373,853
200 Personnel Services - Employee Benefits	1,007,481

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	437,742
500 Other Purchased Services	3,525
600 Supplies	689,600
700 Property	65,000
800 Other Objects	6,300
Total Operation and Maintenance of Plant Services	\$3,608,501
2700 Student Transportation Services	
500 Other Purchased Services	2,165,195
600 Supplies	154,000
Total Student Transportation Services	\$2,319,195
2900 Other Support Services	
500 Other Purchased Services	20,800
Total Other Support Services	\$20,800
Total Support Services	\$11,213,216
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	592,006
200 Personnel Services - Employee Benefits	275,568
300 Purchased Professional and Technical Services	64,700
400 Purchased Property Services	34,800
500 Other Purchased Services	164,300
600 Supplies	19,000
700 Property	103,500
800 Other Objects	8,100
Total Student Activities	\$1,261,974
3300 Community Services	
500 Other Purchased Services	500
800 Other Objects	7,500
Total Community Services	\$8,000
Total Operation of Non-Instructional Services	\$1,269,974
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,445,511
900 Other Uses of Funds	1,650,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,095,511
5200 Interfund Transfers - Out	
900 Other Uses of Funds	50,000
Total Interfund Transfers - Out	\$50,000
Total Other Expenditures and Financing Uses	\$3,145,511
TOTAL EXPENDITURES	\$37,754,702

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	1,586,000	1,247,361
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	14,500	14,700
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	220,000	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	425,000	310,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,550,000	2,475,000
Private Purpose Trust Fund	11,370	11,370
Investment Trust Fund	170,100	171,300
Pension Trust Fund		
Activity Fund	160,000	155,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,136,970	\$4,384,731

Long-Term Investments

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

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2018 Estimate

\$5,136,970

06/30/2019 Projection

\$4,384,731

Long-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 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

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

Long-Term Indebtedness

- 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

- 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

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

- 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

\$92,646,684

06/30/2019 Projection

\$88,515,656

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

\$92,646,684

\$88,515,656

Account Description

Amounts

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

2,506,287

Total Ending Fund Balance - Committed, Assigned, and Unassigned

\$2,506,287

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$2,506,287