

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2018

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Keith Glynn

(570)945-5184

Extn :3006

Contact Person

Telephone

Extension

glynnk@ltsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lackawanna Trail SD	COUNTY : Wyoming	AUN : 119665003
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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	\$22477832
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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
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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 : Lackawanna Trail SD	County : Wyoming	AUN Number : 119665003
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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 5/14/2018
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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>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$122,400.00 Function 2200, Object 200: \$166,737.00</p>	<p>2271 Function 240 Object Code contains all Tuition Reimbursement per PDE Guidance.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>Board of Directors has made maintaining a Fiscal Reserve a priority. Budgetary Reserve of approximately 5.2% is appropriate considering volatility of charter school enrollment, aging equipment and facilities and other unexpected costs that could occur.</p>

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

20,000

0850 Unassigned Fund Balance

1,180,000

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

\$1,200,000

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

10,153,031

7000 Revenue from State Sources

10,489,173

8000 Revenue from Federal Sources

631,228

9000 Other Financing Sources

4,400

Total Estimated Revenues And Other Financing Sources

\$21,277,832

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

\$22,477,832

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,129,427
6113 Public Utility Realty Taxes	9,300
6114 Payments in Lieu of Current Taxes - State / Local	3,000
6120 Current Per Capita Taxes, Section 679	19,500
6140 Current Act 511 Taxes - Flat Rate Assessments	19,500
6150 Current Act 511 Taxes - Proportional Assessments	1,006,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	670,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	5,500
6910 Rentals	1,500
6920 Contributions and Donations from Private Sources	195,000
6990 Refunds and Other Miscellaneous Revenue	74,304
REVENUE FROM LOCAL SOURCES	\$10,153,031
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,623,757
7160 Tuition for Orphans Subsidy	12,000
7271 Special Education funds for School-Aged Pupils	848,832
7292 Pre-K Counts	319,500
7311 Pupil Transportation Subsidy	1,017,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	3,600
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,500
7340 State Property Tax Reduction Allocation	531,530
7505 Ready to Learn Block Grant	181,454
7810 State Share of Social Security and Medicare Taxes	361,000
7820 State Share of Retirement Contributions	1,572,000
REVENUE FROM STATE SOURCES	\$10,489,173
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	205,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	269,828
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	46,400
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	\$631,228

Amount

OTHER FINANCING SOURCES

9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series 4,400

OTHER FINANCING SOURCES \$4,400

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 21,277,832

Act 1 Index (current): 3.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,130,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$531,530</u>		
Total Approx. Tax Revenue:	\$8,661,530		
Approx. Tax Levy for Tax Rate Calculation:	\$9,801,393		

	Lackawanna	Wyoming	Total
<hr/>			
2017-18 Data			
a. Assessed Value	\$31,378,871	\$48,800,135	\$80,179,006
b. Real Estate Mills	162.4300	91.6100	
I. 2018-19 Data			
c. 2016 STEB Market Value	\$259,245,368	\$229,015,471	\$488,260,839
d. Assessed Value	\$31,409,118	\$49,007,215	\$80,416,333
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2017-18 Calculations			
f. 2017-18 Tax Levy	\$5,096,870	\$4,470,580	\$9,567,450
(a * b)			
2018-19 Calculations			
II. g. Percent of Total Market Value	53.09567%	46.90433%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$5,079,902	\$4,487,548	\$9,567,450
(f Total * g)			
i. Base Mills Subject to Index	162.4300	91.9576	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	87.00000%	88.50000%	87.70356%
k. Tax Levy Needed	\$5,204,115	\$4,597,278	\$9,801,393
(Approx. Tax Levy * g)			
I. 2018-19 Real Estate Tax Rate	165.6800	93.8000	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$5,203,863	\$4,596,877	\$9,800,740
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$9,269,210
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$8,129,427
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$8,130,000

Amount of Tax Relief for Homestead Exclusions

\$531,530

Total Approx. Tax Revenue:

\$8,661,530

Approx. Tax Levy for Tax Rate Calculation:

\$9,801,393

	Lackawanna	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	167.4653	94.8082	
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)	\$5,259,937	\$4,646,286	\$9,906,223
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	\$1,405.00	\$2,482.00	
Number of Homestead/Farmstead Properties	1176	1110	2286
Median Assessed Value of Homestead Properties			\$15,000

Act 1 Index (current): 3.1%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$8,130,000

Amount of Tax Relief for Homestead Exclusions \$531,530

Total Approx. Tax Revenue: \$8,661,530

Approx. Tax Levy for Tax Rate Calculation: \$9,801,393

	Lackawanna	Wyoming		Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$531,530	Lowering RE Tax Rate	\$0	\$531,530
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$531,530

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>
Lackawanna	31,409,118	165.6800	5,203,863			87.00000%	
Wyoming	49,007,215	93.8000	4,596,877			88.50000%	
Totals:	80,416,333		9,800,740	- 531,530 =	9,269,210 X	87.70356% =	8,129,427

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		19,500
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	23,000
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			23,000
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%	926,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	80,000
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			1,080,000
Total Act 511, Current Taxes			1,025,500
Act 511 Tax Limit -->		488,260,839 X	12
		Market Value	Mills
			5,859,130
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Lackawanna	162.4300	165.6800	2.01%	Yes	3.1%				
	Wyoming	91.9576	93.8000	2.01%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,468,384
1200 Special Programs - Elementary / Secondary	3,779,629
1300 Vocational Education	865,599
1400 Other Instructional Programs - Elementary / Secondary	21,353
1800 Pre-Kindergarten	319,500
Total Instruction	\$14,454,465
2000 Support Services	
2100 Support Services - Students	583,422
2200 Support Services - Instructional Staff	299,299
2300 Support Services - Administration	1,342,955
2400 Support Services - Pupil Health	199,509
2500 Support Services - Business	301,294
2600 Operation and Maintenance of Plant Services	1,616,515
2700 Student Transportation Services	1,334,008
2800 Support Services - Central	253,748
2900 Other Support Services	15,051
Total Support Services	\$5,945,801
3000 Operation of Non-Instructional Services	
3200 Student Activities	442,307
3300 Community Services	2,500
Total Operation of Non-Instructional Services	\$444,807
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	85,000
Total Facilities Acquisition, Construction and Improvement Services	\$85,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	390,067
5200 Interfund Transfers - Out	52,692
5900 Budgetary Reserve	1,105,000
Total Other Expenditures and Financing Uses	\$1,547,759
Total Estimated Expenditures and Other Financing Uses	\$22,477,832

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,856,785
200 Personnel Services - Employee Benefits	3,492,577
300 Purchased Professional and Technical Services	169,981
400 Purchased Property Services	143,085
500 Other Purchased Services	428,726
600 Supplies	179,426
700 Property	196,204
800 Other Objects	1,600
Total Regular Programs - Elementary / Secondary	\$9,468,384
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,438,492
200 Personnel Services - Employee Benefits	992,475
300 Purchased Professional and Technical Services	502,240
500 Other Purchased Services	818,266
600 Supplies	27,250
800 Other Objects	906
Total Special Programs - Elementary / Secondary	\$3,779,629
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	391,313
200 Personnel Services - Employee Benefits	235,264
400 Purchased Property Services	250
500 Other Purchased Services	218,272
600 Supplies	20,500
Total Vocational Education	\$865,599
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,700
200 Personnel Services - Employee Benefits	5,628
500 Other Purchased Services	2,000
600 Supplies	25
Total Other Instructional Programs - Elementary / Secondary	\$21,353
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	319,500
Total Pre-Kindergarten	\$319,500
Total Instruction	\$14,454,465
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	397,855
200 Personnel Services - Employee Benefits	169,546
400 Purchased Property Services	240
500 Other Purchased Services	4,900
600 Supplies	10,601
800 Other Objects	280

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$583,422
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	122,400
200 Personnel Services - Employee Benefits	166,737
300 Purchased Professional and Technical Services	240
500 Other Purchased Services	400
600 Supplies	9,522
Total Support Services - Instructional Staff	\$299,299
2300 Support Services - Administration	
100 Personnel Services - Salaries	654,186
200 Personnel Services - Employee Benefits	446,493
300 Purchased Professional and Technical Services	145,151
400 Purchased Property Services	4,057
500 Other Purchased Services	39,564
600 Supplies	26,704
800 Other Objects	26,800
Total Support Services - Administration	\$1,342,955
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	99,923
200 Personnel Services - Employee Benefits	79,986
300 Purchased Professional and Technical Services	11,800
400 Purchased Property Services	300
500 Other Purchased Services	500
600 Supplies	7,000
Total Support Services - Pupil Health	\$199,509
2500 Support Services - Business	
100 Personnel Services - Salaries	124,242
200 Personnel Services - Employee Benefits	116,369
300 Purchased Professional and Technical Services	50,505
400 Purchased Property Services	500
500 Other Purchased Services	6,000
600 Supplies	2,878
800 Other Objects	800
Total Support Services - Business	\$301,294
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	572,648
200 Personnel Services - Employee Benefits	471,829
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	225,358
500 Other Purchased Services	116,946
600 Supplies	211,734
700 Property	8,000
Total Operation and Maintenance of Plant Services	\$1,616,515
2700 Student Transportation Services	

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,333,908
600 Supplies	100
Total Student Transportation Services	\$1,334,008
2800 Support Services - Central	
100 Personnel Services - Salaries	158,757
200 Personnel Services - Employee Benefits	86,991
500 Other Purchased Services	500
600 Supplies	2,500
700 Property	5,000
Total Support Services - Central	\$253,748
2900 Other Support Services	
500 Other Purchased Services	15,051
Total Other Support Services	\$15,051
Total Support Services	\$5,945,801
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	212,425
200 Personnel Services - Employee Benefits	88,288
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	2,500
500 Other Purchased Services	73,094
600 Supplies	40,000
800 Other Objects	4,000
Total Student Activities	\$442,307
3300 Community Services	
300 Purchased Professional and Technical Services	2,000
600 Supplies	500
Total Community Services	\$2,500
Total Operation of Non-Instructional Services	\$444,807
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	85,000
Total Facilities Acquisition, Construction and Improvement Services	\$85,000
Total Facilities Acquisition, Construction and Improvement Services	\$85,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	145,067
900 Other Uses of Funds	245,000
Total Debt Service / Other Expenditures and Financing Uses	\$390,067
5200 Interfund Transfers - Out	
900 Other Uses of Funds	52,692
Total Interfund Transfers - Out	\$52,692

<u>Description</u>	<u>Amount</u>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,105,000
Total Budgetary Reserve	\$1,105,000
Total Other Expenditures and Financing Uses	\$1,547,759
TOTAL EXPENDITURES	\$22,477,832

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	2,000,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
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	\$2,000,000	\$2,000,000
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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		
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TOTAL CASH AND INVESTMENTS	\$2,000,000	\$2,000,000
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	4,790,000	4,545,000
0520 Extended-Term Financing Agreements Payable	31,523	17,645
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	500,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$5,321,523	\$5,062,645
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
---------------------------------------------------------------------------	--	--

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

2018-2019 Final General Fund Budget

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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	\$5,321,523	\$5,062,645

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

General Fund	245,000	245,000
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		
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	\$245,000	\$245,000
TOTAL INDEBTEDNESS	\$5,566,523	\$5,307,645

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	
5900 Budgetary Reserve	1,105,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,105,000