

**Cumberland Valley School District
2018-19 General Fund Budget
PDE Form 2028**

On April 16, 2018, the Board of School Directors of the Cumberland Valley School District approved the proposed general fund budget for the 2018-19 school year. The proposed general fund budget includes total revenues of \$140,165,287 and total expenditures of \$140,165,287 with real estate tax mills to be set at 9.744 mills (being \$9.744 per thousand dollars of assessed valuation). The revenue portion of the budget includes using \$2,320,000 of Current Fund Balance to help offset the \$140,165,287 Expenditure plan.

The real estate tax millage is a 2.40% increase or \$22.80 on a property with an assessed value of \$100,000. The annual real estate tax increase on the average residential property valued at \$243,100 will be \$55.43.

The Board of School Directors will consider approval of the final budget on June 4, 2018, at the 7:00 pm Board Meeting.

<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	200,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	7,649,932	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	11,515,532	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$19,165,464</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	105,670,161	
7000 Revenue from State Sources	29,964,570	
8000 Revenue from Federal Sources	2,205,556	
9000 Other Financing Sources	5,000	
Total Estimated Revenues And Other Financing Sources		<u>\$137,845,287</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$157,010,751</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	74,059,211
6113 Public Utility Realty Taxes	98,000
6114 Payments in Lieu of Current Taxes - State / Local	950
6140 Current Act 511 Taxes - Flat Rate Assessments	225,000
6150 Current Act 511 Taxes - Proportional Assessments	28,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,800,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	135,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	50,000
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	130,000
6940 Tuition from Patrons	292,000
6990 Refunds and Other Miscellaneous Revenue	280,000
REVENUE FROM LOCAL SOURCES	\$105,670,161
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,246,991
7160 Tuition for Orphans Subsidy	100,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	3,498,110
7311 Pupil Transportation Subsidy	2,300,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	200,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	497,017
7330 Health Services (Medical, Dental, Nurse, Act 25)	145,000
7505 Ready to Learn Block Grant	526,437
7810 State Share of Social Security and Medicare Taxes	2,085,142
7820 State Share of Retirement Contributions	9,320,873
REVENUE FROM STATE SOURCES	\$29,964,570
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	1,129,066
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	604,490
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	142,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	30,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	300,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$2,205,556

	<u>Amount</u>
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
OTHER FINANCING SOURCES	\$5,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	137,845,287

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$74,059,211

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$74,059,211

Approx. Tax Levy for Tax Rate Calculation:

\$75,570,623

Cumberland

Total

2017-18 Data		
a. Assessed Value	\$7,511,932,193	\$7,511,932,193
b. Real Estate Mills	9.5160	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$6,252,228,393	\$6,252,228,393
d. Assessed Value	\$7,755,605,774	\$7,755,605,774
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$71,483,547	\$71,483,547
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$71,483,547	\$71,483,547
(f Total * g)		
i. Base Mills Subject to Index	9.5160	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$75,570,623	\$75,570,623
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	9.7440	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$75,570,623	\$75,570,623
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$75,570,623
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$74,059,211
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$74,059,211	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$74,059,211	
Approx. Tax Levy for Tax Rate Calculation:	\$75,570,623	
	Cumberland	Total

Index Maximums		
p. Maximum Mills Based On Index	9.7443	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$75,572,949	\$75,572,949
IV. (p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$243,100

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$74,059,211
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$74,059,211
Approx. Tax Levy for Tax Rate Calculation:	\$75,570,623
	Cumberland

Total

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

CODE6111 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>
Cumberland	7,755,605,774	9.7440	75,570,623			98.000000%	
Totals:	7,755,605,774		75,570,623	-	0 =	75,570,623 X	98.000000% = 74,059,211

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	225,000
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			225,000
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	1.100%	0.000%	25,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,200,000
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			28,200,000
Total Act 511, Current Taxes			28,425,000
Act 511 Tax Limit -->	6,252,228,393 X	12	75,026,741
	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>									
	Cumberland	9.5160	9.7440	2.40%	Yes	2.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	51,811,914
1200 Special Programs - Elementary / Secondary	21,327,472
1300 Vocational Education	927,746
1400 Other Instructional Programs - Elementary / Secondary	1,763,003
1700 Higher Education Programs for Secondary Students	566,458
Total Instruction	\$76,396,593
2000 Support Services	
2100 Support Services - Students	4,212,921
2200 Support Services - Instructional Staff	8,909,944
2300 Support Services - Administration	7,359,473
2400 Support Services - Pupil Health	1,347,961
2500 Support Services - Business	1,937,294
2600 Operation and Maintenance of Plant Services	12,389,420
2700 Student Transportation Services	7,268,765
2800 Support Services - Central	2,856,892
2900 Other Support Services	121,000
Total Support Services	\$46,403,670
3000 Operation of Non-Instructional Services	
3200 Student Activities	594,412
3300 Community Services	245,985
Total Operation of Non-Instructional Services	\$840,397
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,764,300
Total Facilities Acquisition, Construction and Improvement Services	\$1,764,300
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,003,340
5200 Interfund Transfers - Out	2,368,320
5900 Budgetary Reserve	388,667
Total Other Expenditures and Financing Uses	\$14,760,327
Total Estimated Expenditures and Other Financing Uses	\$140,165,287

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,800,910
200 Personnel Services - Employee Benefits	19,162,959
300 Purchased Professional and Technical Services	48,557
400 Purchased Property Services	26,426
500 Other Purchased Services	2,211,950
600 Supplies	1,211,457
700 Property	262,282
800 Other Objects	87,373
Total Regular Programs - Elementary / Secondary	\$51,811,914
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,511,461
200 Personnel Services - Employee Benefits	6,328,541
300 Purchased Professional and Technical Services	3,319,800
500 Other Purchased Services	1,963,350
600 Supplies	76,520
700 Property	47,000
800 Other Objects	80,800
Total Special Programs - Elementary / Secondary	\$21,327,472
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	104,888
200 Personnel Services - Employee Benefits	69,788
300 Purchased Professional and Technical Services	4,800
500 Other Purchased Services	730,870
600 Supplies	17,400
Total Vocational Education	\$927,746
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	984,444
200 Personnel Services - Employee Benefits	655,009
300 Purchased Professional and Technical Services	39,950
500 Other Purchased Services	35,500
600 Supplies	42,800
700 Property	2,000
800 Other Objects	3,300
Total Other Instructional Programs - Elementary / Secondary	\$1,763,003
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	566,458
Total Higher Education Programs for Secondary Students	\$566,458
Total Instruction	\$76,396,593
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,382,558
200 Personnel Services - Employee Benefits	1,585,258

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	194,800
400 Purchased Property Services	500
500 Other Purchased Services	8,800
600 Supplies	34,059
700 Property	500
800 Other Objects	6,446
Total Support Services - Students	\$4,212,921
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	3,696,608
200 Personnel Services - Employee Benefits	2,859,573
300 Purchased Professional and Technical Services	135,200
400 Purchased Property Services	1,566,235
500 Other Purchased Services	64,900
600 Supplies	562,228
700 Property	8,000
800 Other Objects	17,200
Total Support Services - Instructional Staff	\$8,909,944
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,703,474
200 Personnel Services - Employee Benefits	2,464,142
300 Purchased Professional and Technical Services	1,036,220
400 Purchased Property Services	26,250
500 Other Purchased Services	34,410
600 Supplies	64,212
700 Property	1,500
800 Other Objects	29,265
Total Support Services - Administration	\$7,359,473
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	741,876
200 Personnel Services - Employee Benefits	493,614
300 Purchased Professional and Technical Services	28,900
400 Purchased Property Services	15,950
500 Other Purchased Services	2,850
600 Supplies	64,771
Total Support Services - Pupil Health	\$1,347,961
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	702,127
200 Personnel Services - Employee Benefits	467,167
300 Purchased Professional and Technical Services	37,000
400 Purchased Property Services	578,000
500 Other Purchased Services	80,000
600 Supplies	60,000
800 Other Objects	13,000
Total Support Services - Business	\$1,937,294
2600 <u>Operation and Maintenance of Plant Services</u>	

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	3,802,739
200 Personnel Services - Employee Benefits	2,530,189
300 Purchased Professional and Technical Services	340,830
400 Purchased Property Services	2,009,732
500 Other Purchased Services	329,500
600 Supplies	3,025,700
700 Property	337,080
800 Other Objects	13,650
Total Operation and Maintenance of Plant Services	\$12,389,420
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	176,043
200 Personnel Services - Employee Benefits	117,132
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	47,000
500 Other Purchased Services	6,669,004
600 Supplies	13,250
700 Property	100,000
800 Other Objects	94,336
Total Student Transportation Services	\$7,268,765
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,026,320
200 Personnel Services - Employee Benefits	703,872
300 Purchased Professional and Technical Services	165,000
400 Purchased Property Services	330,000
500 Other Purchased Services	347,200
600 Supplies	209,500
700 Property	70,000
800 Other Objects	5,000
Total Support Services - Central	\$2,856,892
2900 <u>Other Support Services</u>	
500 Other Purchased Services	121,000
Total Other Support Services	\$121,000
Total Support Services	\$46,403,670
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	215,000
200 Personnel Services - Employee Benefits	143,052
400 Purchased Property Services	89,900
500 Other Purchased Services	6,800
600 Supplies	64,850
700 Property	1,200
800 Other Objects	73,610
Total Student Activities	\$594,412
3300 <u>Community Services</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	139,000
200 Personnel Services - Employee Benefits	92,485
600 Supplies	12,000
800 Other Objects	2,500
Total Community Services	\$245,985
Total Operation of Non-Instructional Services	\$840,397
4000 Facilities Acquisition, Construction and Improvement Services	
<u>4000 Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	136,500
600 Supplies	25,300
700 Property	1,602,500
Total Facilities Acquisition, Construction and Improvement Services	\$1,764,300
Total Facilities Acquisition, Construction and Improvement Services	\$1,764,300
5000 Other Expenditures and Financing Uses	
<u>5100 Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,268,340
900 Other Uses of Funds	6,735,000
Total Debt Service / Other Expenditures and Financing Uses	\$12,003,340
<u>5200 Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,368,320
Total Interfund Transfers - Out	\$2,368,320
<u>5900 Budgetary Reserve</u>	
800 Other Objects	388,667
Total Budgetary Reserve	\$388,667
Total Other Expenditures and Financing Uses	\$14,760,327
TOTAL EXPENDITURES	\$140,165,287

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	21,000,000	19,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,085,000	2,335,000
Other Capital Projects Fund	42,695,000	22,695,000
Debt Service Fund	4,419,000	3,797,000
Food Service / Cafeteria Operations Fund	375,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	150,000	150,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	350,000	350,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$72,079,000	\$48,732,000

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 Investments06/30/2018 Estimate06/30/2019 Projection

Permanent Fund

Total Long-Term Investments**TOTAL CASH AND INVESTMENTS****\$72,079,000****\$48,732,000**

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

0510 Bonds Payable	116,675,000	109,940,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	4,097,000	4,197,000
0540 Accumulated Compensated Absences	3,700,000	3,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	207,300,000	227,100,000
0599 Other Noncurrent Liabilities		

Total General Fund**\$331,772,000****\$345,037,000****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

3,245,000

2,810,000

Total Debt Service Fund**\$3,245,000****\$2,810,000****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)

2,300,000

2,500,000

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**\$2,300,000****\$2,500,000****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 Indebtedness06/30/2018 Estimate06/30/2019 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****\$337,317,000****\$350,347,000**

Short-Term Payables**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	100,000	100,000
Other Capital Projects Fund	1,200,000	900,000
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	\$3,300,000	\$3,000,000
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TOTAL INDEBTEDNESS	\$340,617,000	\$353,347,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,639,932
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	11,205,532
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,845,464
5900 Budgetary Reserve	388,667
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,434,131