

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Michael J Sokoloski

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Contact Person

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Extension

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Proposed Final Budget

**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 : Stroudsburg Area SD	County : Monroe	AUN Number : 120456003
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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
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Val Number

Description

Justification

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,040,000
0840 Assigned Fund Balance	2,560,350
0850 Unassigned Fund Balance	14,047,095
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$20,647,445</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	75,740,778
7000 Revenue from State Sources	29,740,610
8000 Revenue from Federal Sources	3,605,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$109,086,388</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$129,733,833</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	65,099,998
6112 Interim Real Estate Taxes	195,750
6113 Public Utility Realty Taxes	80,000
6114 Payments in Lieu of Current Taxes - State / Local	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	75,000
6150 Current Act 511 Taxes - Proportional Assessments	3,925,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,157,115
6500 Earnings on Investments	340,415
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	628,500
6910 Rentals	23,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	33,500
6960 Services Provided Other Local Governmental Units / LEAs	2,500
6990 Refunds and Other Miscellaneous Revenue	100,000

REVENUE FROM LOCAL SOURCES \$75,740,778

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	14,025,436
7160 Tuition for Orphans Subsidy	200,000
7271 Special Education funds for School-Aged Pupils	2,878,783
7311 Pupil Transportation Subsidy	1,475,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,200,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7505 Ready to Learn Block Grant	776,707
7810 State Share of Social Security and Medicare Taxes	1,693,630
7820 State Share of Retirement Contributions	7,401,054

REVENUE FROM STATE SOURCES \$29,740,610

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,050,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	175,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	30,000
8517 NCLB, Title IV - 21st Century Schools	20,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,980,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	325,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program 25,000

REVENUE FROM FEDERAL SOURCES \$3,605,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 109,086,388

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$65,099,998

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$65,099,998

Approx. Tax Levy for Tax Rate Calculation: \$69,999,998

Monroe

Total

2017-18 Data		
a. Assessed Value	\$427,063,600	\$427,063,600
b. Real Estate Mills	163.3000	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$2,358,169,042	\$2,358,169,042
d. Assessed Value	\$428,658,900	\$428,658,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$69,739,486	\$69,739,486
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$69,739,486	\$69,739,486
(f Total * g)		
i. Base Mills Subject to Index	163.3000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$69,999,998	\$69,999,998
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	163.3000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$69,999,998	\$69,999,998
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$69,999,998
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$65,099,998
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$65,099,998

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$65,099,998

Approx. Tax Levy for Tax Rate Calculation:

\$69,999,998

Monroe

Total

Index Maximums

p. Maximum Mills Based On Index

168.5256

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$72,239,998

\$72,239,998

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

Assessed Value Exclusion per Homestead

\$0.00

V. Number of Homestead/Farmstead Properties

Median Assessed Value of Homestead Properties

\$1

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$65,099,998
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$65,099,998
Approx. Tax Levy for Tax Rate Calculation:	\$69,999,998
	Monroe

Total

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

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>
Monroe	428,658,900	163.3000	69,999,998			93.00000%	
Totals:	428,658,900		69,999,998	0 =	69,999,998 X	93.00000%	= 65,099,998

	<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	75,000
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 75,000 75,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,300,000	3,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	625,000	625,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
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 3,925,000 3,925,000

Total Act 511, Current Taxes 4,000,000

Act 511 Tax Limit -->	2,358,169,042 X	12	28,298,029
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Monroe	163.3000	163.3000	0.00%	Yes	3.2%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	48,324,929
1200 Special Programs - Elementary / Secondary	15,125,479
1300 Vocational Education	1,741,470
1400 Other Instructional Programs - Elementary / Secondary	524,120
1500 Nonpublic School Programs	8,000
Total Instruction	\$65,723,998
2000 Support Services	
2100 Support Services - Students	3,257,708
2200 Support Services - Instructional Staff	1,682,158
2300 Support Services - Administration	6,944,655
2400 Support Services - Pupil Health	1,134,547
2500 Support Services - Business	884,389
2600 Operation and Maintenance of Plant Services	10,492,077
2700 Student Transportation Services	4,899,924
2800 Support Services - Central	1,023,082
2900 Other Support Services	34,000
Total Support Services	\$30,352,540
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,491,831
3300 Community Services	24,500
Total Operation of Non-Instructional Services	\$1,516,331
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	14,053,869
Total Other Expenditures and Financing Uses	\$14,053,869
Total Estimated Expenditures and Other Financing Uses	\$111,646,738

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	24,800,745
200 Personnel Services - Employee Benefits	17,796,189
300 Purchased Professional and Technical Services	64,000
400 Purchased Property Services	340,700
500 Other Purchased Services	3,456,700
600 Supplies	899,700
700 Property	963,300
800 Other Objects	3,595
Total Regular Programs - Elementary / Secondary	\$48,324,929
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,130,911
200 Personnel Services - Employee Benefits	5,505,168
300 Purchased Professional and Technical Services	3,289,500
400 Purchased Property Services	7,250
500 Other Purchased Services	93,500
600 Supplies	86,900
700 Property	11,000
800 Other Objects	1,250
Total Special Programs - Elementary / Secondary	\$15,125,479
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,741,470
Total Vocational Education	\$1,741,470
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	200,000
200 Personnel Services - Employee Benefits	76,620
300 Purchased Professional and Technical Services	152,500
500 Other Purchased Services	54,500
600 Supplies	15,500
700 Property	25,000
Total Other Instructional Programs - Elementary / Secondary	\$524,120
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	8,000
Total Nonpublic School Programs	\$8,000
Total Instruction	\$65,723,998
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,795,501
200 Personnel Services - Employee Benefits	1,365,607
300 Purchased Professional and Technical Services	58,500
500 Other Purchased Services	250
600 Supplies	35,700
800 Other Objects	2,150

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$3,257,708
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	803,289
200 Personnel Services - Employee Benefits	617,619
300 Purchased Professional and Technical Services	78,700
400 Purchased Property Services	12,750
500 Other Purchased Services	4,600
600 Supplies	162,900
800 Other Objects	2,300
Total Support Services - Instructional Staff	\$1,682,158
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,100,268
200 Personnel Services - Employee Benefits	2,442,287
300 Purchased Professional and Technical Services	945,800
400 Purchased Property Services	3,000
500 Other Purchased Services	169,000
600 Supplies	243,450
800 Other Objects	40,850
Total Support Services - Administration	\$6,944,655
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	421,943
200 Personnel Services - Employee Benefits	385,704
300 Purchased Professional and Technical Services	306,600
400 Purchased Property Services	500
500 Other Purchased Services	650
600 Supplies	17,350
700 Property	1,000
800 Other Objects	800
Total Support Services - Pupil Health	\$1,134,547
2500 Support Services - Business	
100 Personnel Services - Salaries	449,397
200 Personnel Services - Employee Benefits	348,742
300 Purchased Professional and Technical Services	36,800
400 Purchased Property Services	10,000
500 Other Purchased Services	27,950
600 Supplies	8,000
800 Other Objects	3,500
Total Support Services - Business	\$884,389
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,781,741
200 Personnel Services - Employee Benefits	3,511,016
300 Purchased Professional and Technical Services	194,000
400 Purchased Property Services	619,510
500 Other Purchased Services	337,710
600 Supplies	1,877,100

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<u>Description</u>	<u>Amount</u>
700 Property	167,500
800 Other Objects	3,500
Total Operation and Maintenance of Plant Services	\$10,492,077
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,783,828
200 Personnel Services - Employee Benefits	2,142,521
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	258,500
500 Other Purchased Services	141,000
600 Supplies	525,500
700 Property	45,000
800 Other Objects	75
Total Student Transportation Services	\$4,899,924
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	295,530
200 Personnel Services - Employee Benefits	263,552
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	69,500
500 Other Purchased Services	36,000
600 Supplies	180,000
700 Property	175,000
800 Other Objects	500
Total Support Services - Central	\$1,023,082
2900 <u>Other Support Services</u>	
500 Other Purchased Services	34,000
Total Other Support Services	\$34,000
Total Support Services	\$30,352,540
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	714,768
200 Personnel Services - Employee Benefits	406,063
300 Purchased Professional and Technical Services	36,500
400 Purchased Property Services	66,500
500 Other Purchased Services	112,000
600 Supplies	107,500
700 Property	38,000
800 Other Objects	10,500
Total Student Activities	\$1,491,831
3300 <u>Community Services</u>	
500 Other Purchased Services	10,500
600 Supplies	14,000
Total Community Services	\$24,500
Total Operation of Non-Instructional Services	\$1,516,331

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,261,869
900 Other Uses of Funds	9,792,000
Total Debt Service / Other Expenditures and Financing Uses	\$14,053,869
Total Other Expenditures and Financing Uses	\$14,053,869
TOTAL EXPENDITURES	\$111,646,738

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	29,000,000	26,500,000
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	4,300,000	3,100,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	950,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	200,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	175,000	175,000
Other Agency Fund	500,000	500,000
Permanent Fund		
Total Cash and Short-Term Investments	\$35,175,000	\$31,425,000

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

TOTAL CASH AND INVESTMENTS	\$35,175,000	\$31,425,000
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	57,400,000	50,065,000
0520 Extended-Term Financing Agreements Payable	69,538,000	67,081,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,700,000	2,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,283,272	6,700,000
0599 Other Noncurrent Liabilities	170,000,000	182,000,000

Total General Fund	\$305,921,272	\$308,346,000
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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		
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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

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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	\$305,921,272	\$308,346,000

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

General Fund	3,000,000	3,000,000
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	200,000	200,000
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	\$3,200,000	\$3,200,000
TOTAL INDEBTEDNESS	\$309,121,272	\$311,546,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,040,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	14,047,095
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,087,095

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$18,087,095
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