

# 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



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

7/6/18  
Date

7/6/18  
Date

7/6/18  
Date

Joseph Ambrosini  
Contact Person

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Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : New Castle Area SD	COUNTY : Lawrence	AUN : 104375302
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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      x

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$51662199
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      x

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 7/6/18
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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)

<b>School District Name :</b> New Castle Area SD	<b>County :</b> Lawrence	<b>AUN Number :</b> 104375302
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/25/2018
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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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	512,880
0820 Restricted Fund Balance	3,601,709
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	386,402
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$386,402</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	10,445,000
7000 Revenue from State Sources	36,410,797
8000 Revenue from Federal Sources	4,420,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$51,275,797</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$51,662,199</u></b>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	6,916,500
6113 Public Utility Realty Taxes	11,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6120 Current Per Capita Taxes, Section 679	37,500
6140 Current Act 511 Taxes - Flat Rate Assessments	70,500
6150 Current Act 511 Taxes - Proportional Assessments	1,585,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,519,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	10,000
6910 Rentals	52,500
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	195,000
6960 Services Provided Other Local Governmental Units / LEAs	10,000
6990 Refunds and Other Miscellaneous Revenue	3,000

**REVENUE FROM LOCAL SOURCES \$10,445,000****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	24,655,158
7240 Driver Education - Student	2,000
7271 Special Education funds for School-Aged Pupils	2,768,560
7311 Pupil Transportation Subsidy	770,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	882,852
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340 State Property Tax Reduction Allocation	1,185,038
7810 State Share of Social Security and Medicare Taxes	1,200,000
7820 State Share of Retirement Contributions	4,892,189

**REVENUE FROM STATE SOURCES \$36,410,797****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,400,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	215,000
8517 NCLB, Title IV - 21st Century Schools	780,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	775,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,420,000</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>51,275,797</b>
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Act 1 Index (current): 3.8%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,916,500</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,185,038</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$8,101,538</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$9,052,312</b>	
	<b>Lawrence</b>	<b>Total</b>

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<b>2017-18 Data</b>		
a. Assessed Value	\$529,265,895	\$529,265,895
b. Real Estate Mills	17.2700	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$538,632,641	\$538,632,641
d. Assessed Value	\$524,163,990	\$524,163,990
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$9,140,422	\$9,140,422
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$9,140,422	\$9,140,422
(f Total * g)		
i. Base Mills Subject to Index	17.2700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	87.91482%	87.91482%
k. Tax Levy Needed	\$9,052,312	\$9,052,312
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>17.2700</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,052,312	\$9,052,312
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,867,274
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,916,500
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.8%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,916,500</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,185,038</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$8,101,538</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$9,052,312</b>	
	<b>Lawrence</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	17.9262	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,396,269	\$9,396,269
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$14,226.00	
Number of Homestead/Farmstead Properties	4854	4854
Median Assessed Value of Homestead Properties		\$44,300

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Act 1 Index (current): 3.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,916,500</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,185,038</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$8,101,538</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$9,052,312</b>

<b>Lawrence</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,185,038	Lowering RE Tax Rate	\$0		\$1,185,038
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$1,185,038</b>

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>
Lawrence	524,163,990	17.2700	9,052,312			87.91482%	
<b>Totals:</b>	<b>524,163,990</b>		<b>9,052,312</b>	- 1,185,038	= 7,867,274	X 87.91482%	= 6,916,500

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		37,500
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	\$10.00	\$0.00	100,000
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 100,000 70,500**

	<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%	1,550,000	1,465,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	120,000	120,000
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 1,670,000 1,585,000**

**Total Act 511, Current Taxes 1,655,500**

<b>Act 511 Tax Limit --&gt;</b>	<b>538,632,641 X</b>	<b>12</b>	<b>6,463,592</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Lawrence	17.2700	17.2700	0.00%	Yes	3.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	23,520,727
1200 Special Programs - Elementary / Secondary	6,813,894
1300 Vocational Education	1,919,366
1400 Other Instructional Programs - Elementary / Secondary	631,824
1500 Nonpublic School Programs	38,203
1800 Pre-Kindergarten	352,228
<b>Total Instruction</b>	<b>\$33,276,242</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,468,733
2200 Support Services - Instructional Staff	885,313
2300 Support Services - Administration	3,490,416
2400 Support Services - Pupil Health	815,227
2500 Support Services - Business	721,368
2600 Operation and Maintenance of Plant Services	3,210,321
2700 Student Transportation Services	1,818,938
2800 Support Services - Central	652,391
2900 Other Support Services	17,000
<b>Total Support Services</b>	<b>\$13,079,707</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	159,530
3300 Community Services	37,463
<b>Total Operation of Non-Instructional Services</b>	<b>\$196,993</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,109,257
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,109,257</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$51,662,199</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,692,315
200 Personnel Services - Employee Benefits	8,259,795
300 Purchased Professional and Technical Services	79,971
400 Purchased Property Services	103,276
500 Other Purchased Services	1,019,972
600 Supplies	350,277
800 Other Objects	15,121
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$23,520,727</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,234,581
200 Personnel Services - Employee Benefits	1,816,993
300 Purchased Professional and Technical Services	473,962
400 Purchased Property Services	32
500 Other Purchased Services	1,267,105
600 Supplies	21,221
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,813,894</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,919,366
<b>Total Vocational Education</b>	<b>\$1,919,366</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	133,228
200 Personnel Services - Employee Benefits	72,540
300 Purchased Professional and Technical Services	3,949
400 Purchased Property Services	30
500 Other Purchased Services	421,709
600 Supplies	349
800 Other Objects	19
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$631,824</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	28,000
200 Personnel Services - Employee Benefits	7,523
300 Purchased Professional and Technical Services	2,680
<b>Total Nonpublic School Programs</b>	<b>\$38,203</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	210,610
200 Personnel Services - Employee Benefits	134,367
500 Other Purchased Services	1,696
600 Supplies	5,555
<b>Total Pre-Kindergarten</b>	<b>\$352,228</b>
<b>Total Instruction</b>	<b>\$33,276,242</b>
<b>2000 Support Services</b>	

<u>Description</u>	<u>Amount</u>
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	776,062
200 Personnel Services - Employee Benefits	502,463
300 Purchased Professional and Technical Services	182,086
500 Other Purchased Services	5,563
600 Supplies	2,559
<b>Total Support Services - Students</b>	<b>\$1,468,733</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	484,743
200 Personnel Services - Employee Benefits	298,644
300 Purchased Professional and Technical Services	63,265
500 Other Purchased Services	10,088
600 Supplies	28,573
<b>Total Support Services - Instructional Staff</b>	<b>\$885,313</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,739,889
200 Personnel Services - Employee Benefits	1,163,977
300 Purchased Professional and Technical Services	315,332
400 Purchased Property Services	39,217
500 Other Purchased Services	163,711
600 Supplies	57,685
800 Other Objects	10,605
<b>Total Support Services - Administration</b>	<b>\$3,490,416</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	514,870
200 Personnel Services - Employee Benefits	282,742
300 Purchased Professional and Technical Services	7,605
500 Other Purchased Services	308
600 Supplies	9,702
<b>Total Support Services - Pupil Health</b>	<b>\$815,227</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	377,013
200 Personnel Services - Employee Benefits	209,584
300 Purchased Professional and Technical Services	29,123
400 Purchased Property Services	32,614
500 Other Purchased Services	48,231
600 Supplies	8,048
800 Other Objects	16,755
<b>Total Support Services - Business</b>	<b>\$721,368</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,182,614
200 Personnel Services - Employee Benefits	923,238
300 Purchased Professional and Technical Services	120,312
400 Purchased Property Services	724,335
500 Other Purchased Services	29,575

## 2018-2019 Final General Fund Budget

LEA : 104375302 New Castle Area SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	225,247
700 Property	5,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,210,321</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	11,397
200 Personnel Services - Employee Benefits	8,824
300 Purchased Professional and Technical Services	108
500 Other Purchased Services	1,797,812
600 Supplies	797
<b>Total Student Transportation Services</b>	<b>\$1,818,938</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	312,896
200 Personnel Services - Employee Benefits	117,423
300 Purchased Professional and Technical Services	11,866
400 Purchased Property Services	54,071
500 Other Purchased Services	1,982
600 Supplies	154,153
<b>Total Support Services - Central</b>	<b>\$652,391</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	17,000
<b>Total Other Support Services</b>	<b>\$17,000</b>
<b>Total Support Services</b>	<b>\$13,079,707</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	90,860
200 Personnel Services - Employee Benefits	37,905
300 Purchased Professional and Technical Services	325
500 Other Purchased Services	29,678
600 Supplies	762
<b>Total Student Activities</b>	<b>\$159,530</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	17,463
800 Other Objects	20,000
<b>Total Community Services</b>	<b>\$37,463</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$196,993</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,119,257
900 Other Uses of Funds	2,990,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,109,257</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,109,257</b>
<b>TOTAL EXPENDITURES</b>	<b>\$51,662,199</b>



**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	4,400,000	4,200,000
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	185,000	100,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	130,000	125,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	95,000	85,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$4,810,000</b>	<b>\$4,510,000</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$4,810,000</b>	<b>\$4,510,000</b>
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**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	47,500,000	45,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	240,000	210,000
0540 Accumulated Compensated Absences	2,150,000	2,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$49,890,000</b>	<b>\$47,210,000</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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

## 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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$49,890,000</b>	<b>\$47,210,000</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$49,890,000</b>	<b>\$47,210,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	512,880
0820 Restricted Fund Balance	3,601,709
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	
<b>5900 Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,114,589</b>