



**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> Selinsgrove Area SD	<b>County :</b> Snyder	<b>AUN Number :</b> 116557103
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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> 5-14-18
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$24,780.00 Function 2800, Object 200: \$906,599.00	Retiree healthcare expenses are recorded in 2800-200 account.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve account used to serve as a contingency to cover any unforeseen expenses or to offset a reduction in revenue during the fiscal year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Ending unassigned fund balance is used to offset future expenses and emergency needs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance used as a reserve for offsetting future expense increases: Retiree healthcare \$2,060,741, PSERS (employer share of retirement expenses) \$2,828,981, educational resources \$306,389
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Carryover balances for special education legal decision education fund.

<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	78,923	
0820 Restricted Fund Balance	374,651	
0830 Committed Fund Balance	5,839,439	
0840 Assigned Fund Balance	106,891	
0850 Unassigned Fund Balance	2,560,701	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$8,507,031</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	26,064,104	
7000 Revenue from State Sources	15,896,258	
8000 Revenue from Federal Sources	842,614	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$42,802,976</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$51,310,007</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	16,430,358
6112 Interim Real Estate Taxes	63,905
6113 Public Utility Realty Taxes	24,424
6114 Payments in Lieu of Current Taxes - State / Local	153,628
6120 Current Per Capita Taxes, Section 679	62,945
6140 Current Act 511 Taxes - Flat Rate Assessments	62,945
6150 Current Act 511 Taxes - Proportional Assessments	7,566,685
6400 Delinquencies on Taxes Levied / Assessed by the LEA	635,600
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	157,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	355,239
6910 Rentals	110,000
6920 Contributions and Donations from Private Sources	62,000
6940 Tuition from Patrons	54,875
6960 Services Provided Other Local Governmental Units / LEAs	17,500
6990 Refunds and Other Miscellaneous Revenue	56,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$28,084,104</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	7,841,416
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	40,029
7271 Special Education funds for School-Aged Pupils	1,520,000
7311 Pupil Transportation Subsidy	846,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	33,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	298,419
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	664,790
7505 Ready to Learn Block Grant	418,661
7509 Supplemental Equipment Grants	5,000
7810 State Share of Social Security and Medicare Taxes	746,400
7820 State Share of Retirement Contributions	3,412,543
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,896,258</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	600,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	96,614
8521 Vocational Education - Operating Expenditures	26,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	110,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$842,614</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>42,802,976</b>

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$16,430,358

Amount of Tax Relief for Homestead Exclusions ~~\$664,790~~

Total Approx. Tax Revenue: \$17,095,148

Approx. Tax Levy for Tax Rate Calculation: \$17,833,398

Snyder

Total

2017-18 Data

a. Assessed Value	\$264,138,760	\$264,138,760
b. Real Estate Mills	65.9900	

I. 2018-19 Data

c. 2016 STEB Market Value	\$1,386,295,596	\$1,386,295,596
d. Assessed Value	\$264,237,640	\$264,237,640
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy	\$17,430,517	\$17,430,517
(a * b)		

2018-19 Calculations

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$17,430,517	\$17,430,517
(f Total * g)		
i. Base Mills Subject to Index	65.9900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	95.70000%	95.70000%
k. Tax Levy Needed	\$17,833,398	\$17,833,398
(Approx. Tax Levy * g)		

III. I. 2018-19 Real Estate Tax Rate 67.4900  
(k / d \* 1000)

m. Tax Levy Generated by Mills	\$17,833,398	\$17,833,398
(I / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$17,168,608	\$17,168,608
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills	\$16,430,358	\$16,430,358
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$16,430,358	
Amount of Tax Relief for Homestead Exclusions	<u>\$664,790</u>	
Total Approx. Tax Revenue:	\$17,095,148	
Approx. Tax Levy for Tax Rate Calculation:	\$17,833,398	
	Snyder	Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	68.0356	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,977,566	\$17,977,566
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$1,935.70	
Number of Homestead/Farmstead Properties	5089	5089
Median Assessed Value of Homestead Properties		\$23,625



Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$16,430,358

Amount of Tax Relief for Homestead Exclusions \$664,790

Total Approx. Tax Revenue: \$17,095,148

Approx. Tax Levy for Tax Rate Calculation: \$17,833,398

Snyder

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$664,790	Lowering RE Tax Rate	\$0	\$664,790
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$664,790</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>
Snyder	264,237,640	67.4900	17,833,398			95.70000%	
<b>Totals:</b>	<b>264,237,640</b>		<b>17,833,398</b>	<b>- 664,790</b>	<b>= 17,168,608</b>	<b>X 95.70000%</b>	<b>= 16,430,358</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		62,945
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	69,620
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>69,620</b>
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	1.600%	0.000%	7,296,685
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	270,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>7,566,685</b>
<b>Total Act 511, Current Taxes</b>			<b>7,629,630</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,386,295,596 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>16,635,547</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> Snyder	65.9900	67.4900	2.28%	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	1.600%	1.600%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,329,893
1200 Special Programs - Elementary / Secondary	4,740,749
1300 Vocational Education	2,442,201
1400 Other Instructional Programs - Elementary / Secondary	358,815
1500 Nonpublic School Programs	8,192
<b>Total Instruction</b>	<b>\$25,879,850</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,219,051
2200 Support Services - Instructional Staff	1,957,124
2300 Support Services - Administration	2,416,307
2400 Support Services - Pupil Health	450,885
2500 Support Services - Business	479,548
2600 Operation and Maintenance of Plant Services	3,171,002
2700 Student Transportation Services	1,806,760
2800 Support Services - Central	961,379
<b>Total Support Services</b>	<b>\$13,462,056</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	896,481
3300 Community Services	37,498
<b>Total Operation of Non-Instructional Services</b>	<b>\$933,979</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	112,000
5200 Interfund Transfers - Out	2,942,400
5900 Budgetary Reserve	216,019
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,270,419</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$43,548,304</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,737,503
200 Personnel Services - Employee Benefits	6,630,609
300 Purchased Professional and Technical Services	34,171
400 Purchased Property Services	8,585
500 Other Purchased Services	702,255
600 Supplies	187,368
700 Property	28,641
800 Other Objects	761
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,329,893</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,210,864
200 Personnel Services - Employee Benefits	1,251,154
300 Purchased Professional and Technical Services	628,000
400 Purchased Property Services	11,320
500 Other Purchased Services	626,780
600 Supplies	10,331
700 Property	2,000
800 Other Objects	300
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,740,749</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	771,339
200 Personnel Services - Employee Benefits	453,047
300 Purchased Professional and Technical Services	2,600
400 Purchased Property Services	1,750
500 Other Purchased Services	1,130,145
600 Supplies	66,070
700 Property	14,750
800 Other Objects	2,500
<b>Total Vocational Education</b>	<b>\$2,442,201</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	103,859
200 Personnel Services - Employee Benefits	96,956
500 Other Purchased Services	158,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$358,815</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	8,092
400 Purchased Property Services	100
<b>Total Nonpublic School Programs</b>	<b>\$8,192</b>
<b>Total Instruction</b>	<b>\$25,879,850</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,296,096

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	836,118
300 Purchased Professional and Technical Services	69,032
500 Other Purchased Services	4,300
600 Supplies	12,425
800 Other Objects	1,080
<b>Total Support Services - Students</b>	<b>\$2,219,051</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	797,768
200 Personnel Services - Employee Benefits	619,431
300 Purchased Professional and Technical Services	20,388
400 Purchased Property Services	12,480
500 Other Purchased Services	39,620
600 Supplies	189,247
700 Property	276,950
800 Other Objects	1,240
<b>Total Support Services - Instructional Staff</b>	<b>\$1,957,124</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,239,304
200 Personnel Services - Employee Benefits	798,517
300 Purchased Professional and Technical Services	268,743
400 Purchased Property Services	800
500 Other Purchased Services	70,170
600 Supplies	14,700
700 Property	3,300
800 Other Objects	20,773
<b>Total Support Services - Administration</b>	<b>\$2,416,307</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	265,862
200 Personnel Services - Employee Benefits	174,858
300 Purchased Professional and Technical Services	1,770
400 Purchased Property Services	200
600 Supplies	7,580
800 Other Objects	615
<b>Total Support Services - Pupil Health</b>	<b>\$450,885</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	251,528
200 Personnel Services - Employee Benefits	183,907
300 Purchased Professional and Technical Services	27,513
500 Other Purchased Services	1,000
600 Supplies	3,100
700 Property	3,000
800 Other Objects	9,500
<b>Total Support Services - Business</b>	<b>\$479,548</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,198,289

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	918,367
300 Purchased Professional and Technical Services	36,850
400 Purchased Property Services	307,865
500 Other Purchased Services	131,531
600 Supplies	557,500
700 Property	20,000
800 Other Objects	600
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,171,002</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	49,061
200 Personnel Services - Employee Benefits	45,949
300 Purchased Professional and Technical Services	4,310
500 Other Purchased Services	1,703,140
600 Supplies	4,000
800 Other Objects	300
<b>Total Student Transportation Services</b>	<b>\$1,806,760</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	24,780
200 Personnel Services - Employee Benefits	906,599
500 Other Purchased Services	30,000
<b>Total Support Services - Central</b>	<b>\$961,379</b>
<b>Total Support Services</b>	<b>\$13,482,056</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	461,224
200 Personnel Services - Employee Benefits	171,861
300 Purchased Professional and Technical Services	60,500
400 Purchased Property Services	15,000
500 Other Purchased Services	90,321
600 Supplies	41,062
700 Property	11,383
800 Other Objects	45,130
<b>Total Student Activities</b>	<b>\$896,481</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	22,000
200 Personnel Services - Employee Benefits	9,408
600 Supplies	6,090
<b>Total Community Services</b>	<b>\$37,498</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$933,979</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	112,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$112,000</b>

<u>Description</u>	<u>Amount</u>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	2,942,400
<b>Total Interfund Transfers - Out</b>	<b>\$2,942,400</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	216,019
<b>Total Budgetary Reserve</b>	<b>\$216,019</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,270,419</b>
<b>TOTAL EXPENDITURES</b>	<b>\$43,546,304</b>



**Cash and Short-Term Investments**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	8,785,000	8,050,000
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	745,100	416,000
Other Capital Projects Fund	9,600,000	4,418,000
Debt Service Fund	1,642,000	1,476,000
Food Service / Cafeteria Operations Fund	350,000	375,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	65,000	65,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	130,000	130,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$21,317,100</b>	<b>\$14,930,000</b>

**Long-Term Investments**

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

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**\$21,317,100**

**\$14,930,000**

**Long-Term Indebtedness**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	37,625,000	35,535,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	796,950	767,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,085,000	3,400,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$41,506,950</b>	<b>\$39,702,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - § 690, §1850</b>		
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

5,800

6,000

**Long-Term Indebtedness**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	61,300	69,300
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$87,100</b>	<b>\$75,300</b>
<b>Child Care Operations Fund</b>		
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 Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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 Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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 Internal Service Fund</b>		
<b>Private Purpose Trust Fund</b>		
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 Private Purpose Trust Fund</b>		

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$41,574,050</b>	<b>\$39,777,300</b>

**Short-Term Payables**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	3,500,000	3,500,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
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		
<b>Total Short-Term Payables</b>	<b>\$3,510,000</b>	<b>\$3,510,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$45,084,050</b>	<b>\$43,287,300</b>



<b>Account Description</b>	<b>Amounts</b>
0810 Nonspendable Fund Balance	78,923
0820 Restricted Fund Balance	374,651
0830 Committed Fund Balance	5,196,111
0840 Assigned Fund Balance	6,891
0850 Unassigned Fund Balance	2,560,701
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,763,703</b>
<b>5900 Budgetary Reserve</b>	<b>216,019</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$8,433,296</b>