

PRELIMINARY
~~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

Jennie L Ivory

(724)478-6000

Extn :6020

 Contact Person

 Telephone

 Extension

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 Email Address

**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 : Apollo-Ridge SD	County : Armstrong	AUN Number : 128030603
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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**

<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	
0840 Assigned Fund Balance	7,385,063
0850 Unassigned Fund Balance	3,806,336
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,191,399</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,737,826
7000 Revenue from State Sources	14,162,299
8000 Revenue from Federal Sources	584,860
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,484,985</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$34,676,384</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,032,531
6113 Public Utility Realty Taxes	9,300
6114 Payments in Lieu of Current Taxes - State / Local	13,000
6120 Current Per Capita Taxes, Section 679	20,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	880,010
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,149,000
6500 Earnings on Investments	85,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	181,000
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	149,700
6990 Refunds and Other Miscellaneous Revenue	165,285
REVENUE FROM LOCAL SOURCES	\$8,737,828
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,352,883
7160 Tuition for Orphans Subsidy	27,000
7271 Special Education funds for School-Aged Pupils	1,054,239
7311 Pupil Transportation Subsidy	870,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	261,430
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	879,754
7360 Safe Schools	50,000
7505 Ready to Learn Block Grant	279,085
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	50,000
7810 State Share of Social Security and Medicare Taxes	430,478
7820 State Share of Retirement Contributions	1,878,430
REVENUE FROM STATE SOURCES	\$14,162,299
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	312,576
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	52,284
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	20,000
REVENUE FROM FEDERAL SOURCES	\$694,860
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,484,985

Act 1 Index (current): 3.6%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

1

\$6,048,000

\$879,754

\$6,927,754

\$7,692,662

Section 672.1 Method Choice: (a)(1)

Armstrong

Indiana

Total

2017-18 Data

a. Assessed Value

\$103,237,487

\$84,698,300

\$187,935,787

b. Real Estate Mills

62.4000

15.4000

I. 2018-19 Data

c. 2016 STEB Market Value

\$259,285,161

\$50,380,044

\$309,665,205

d. Assessed Value

\$103,085,686

\$90,707,300

\$193,792,986

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2017-18 Calculations

f. 2017-18 Tax Levy

\$6,442,019

\$1,304,354

\$7,746,373

(a * b)

2018-19 Calculations

g. Percent of Total Market Value

83.73080%

16.26920%

100.00000%

II.

h. Rebalanced 2017-18 Tax Levy

\$6,486,100

\$1,260,273

\$7,746,373

(f Total * g)

i. Base Mills Subject to Index

62.8269

15.4000

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

89.70000%

84.00000%

88.77266%

k. Tax Levy Needed

\$6,441,127

\$1,251,535

\$7,692,662

(Approx. Tax Levy * g)

l. 2018-19 Real Estate Tax Rate

62.4000

13.7000

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$6,432,547

\$1,242,690

\$7,675,237

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$6,795,483

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$6,032,531

(n * Est. Pct. Collection)

Act 1 Index (current): 3.6%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
1
\$6,048,000
\$879,754
\$6,927,754
\$7,692,662

Section 672.1 Method Choice: (a)(1)

Armstrong Indiana Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	65.0886	15.9544	
q. Mills In Excess of Index (if $(l > p)$, $(l - p)$)	0.0000	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$6,709,703	\$1,447,181	\$8,156,884
IV. s. Millage Rate within Index? (If $l > p$ Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if $(m > r)$, $(m - r)$)	\$0	\$0	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties	2158	502	2660
Median Assessed Value of Homestead Properties			\$89,000

Act 1 Index (current): 3.6%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

1

\$6,048,000

\$879,754

\$6,927,754

\$7,692,662

Armstrong

Section 672.1 Method Choice: (a)(1)

Indiana

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$879,754

Lowering RE Tax Rate

\$0

\$879,754

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$879,754

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Armstrong	103,085,686	62.4000	6,432,547			89.70000%	
Indiana	90,707,300	13.7000	1,242,690			84.00000%	
Totals:	193,792,986		7,675,237	879,754	6,795,483	88.77266%	6,032,531

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00			20,000
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	20,000	20,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	10,000	10,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			30,000	30,000
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	800,010	800,010
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	80,000	80,000
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			880,010	880,010
Total Act 511, Current Taxes				910,010
Act 511 Tax Limit -->		309,665,206 X	12	3,715,982
		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>									
	Armstrong	62.8269	62.4000	-0.66%	Yes	3.6%				
	Indiana	15.4000	13.7000	-11.02%	Yes	3.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,544,118
1200 Special Programs - Elementary / Secondary	3,200,443
1300 Vocational Education	1,601,377
1400 Other Instructional Programs - Elementary / Secondary	15,690
Total Instruction	\$14,361,628
2000 Support Services	
2100 Support Services - Students	801,908
2200 Support Services - Instructional Staff	656,398
2300 Support Services - Administration	1,503,123
2400 Support Services - Pupil Health	376,072
2500 Support Services - Business	313,719
2600 Operation and Maintenance of Plant Services	2,327,847
2700 Student Transportation Services	1,611,843
2800 Support Services - Central	358,442
2900 Other Support Services	67,776
Total Support Services	\$8,017,128
3000 Operation of Non-Instructional Services	
3200 Student Activities	521,999
3300 Community Services	1,444
Total Operation of Non-Instructional Services	\$523,443
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	340,000
Total Facilities Acquisition, Construction and Improvement Services	\$340,000
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,762,241
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$1,962,241
Total Estimated Expenditures and Other Financing Uses	\$26,204,440

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,934,000
200 Personnel Services - Employee Benefits	3,656,111
300 Purchased Professional and Technical Services	183,426
400 Purchased Property Services	39,800
500 Other Purchased Services	507,900
600 Supplies	219,881
800 Other Objects	3,200
Total Regular Programs - Elementary / Secondary	\$9,544,118
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,295,282
200 Personnel Services - Employee Benefits	1,143,131
300 Purchased Professional and Technical Services	157,800
500 Other Purchased Services	583,290
600 Supplies	13,290
800 Other Objects	7,650
Total Special Programs - Elementary / Secondary	\$3,200,443
1300 Vocational Education	
100 Personnel Services - Salaries	372,200
200 Personnel Services - Employee Benefits	252,607
400 Purchased Property Services	5,870
500 Other Purchased Services	950,000
600 Supplies	20,700
Total Vocational Education	\$1,601,377
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,190
500 Other Purchased Services	1,500
Total Other Instructional Programs - Elementary / Secondary	\$15,690
Total Instruction	\$14,361,628
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	416,150
200 Personnel Services - Employee Benefits	305,658
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	6,260
500 Other Purchased Services	3,615
600 Supplies	17,125
800 Other Objects	3,100
Total Support Services - Students	\$801,908
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	239,623
200 Personnel Services - Employee Benefits	150,870

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	74,850
400 Purchased Property Services	13,570
500 Other Purchased Services	5,950
600 Supplies	81,872
700 Property	77,463
800 Other Objects	12,200
Total Support Services - Instructional Staff	\$656,398
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	743,220
200 Personnel Services - Employee Benefits	560,178
300 Purchased Professional and Technical Services	133,250
400 Purchased Property Services	11,075
500 Other Purchased Services	26,050
600 Supplies	17,600
800 Other Objects	11,750
Total Support Services - Administration	\$1,503,123
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	164,321
200 Personnel Services - Employee Benefits	110,501
300 Purchased Professional and Technical Services	89,070
400 Purchased Property Services	575
500 Other Purchased Services	100
600 Supplies	10,555
800 Other Objects	950
Total Support Services - Pupil Health	\$376,072
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	141,164
200 Personnel Services - Employee Benefits	99,268
300 Purchased Professional and Technical Services	48,350
400 Purchased Property Services	6,276
500 Other Purchased Services	9,180
600 Supplies	5,481
800 Other Objects	4,000
Total Support Services - Business	\$313,719
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	669,096
200 Personnel Services - Employee Benefits	473,014
300 Purchased Professional and Technical Services	43,000
400 Purchased Property Services	482,400
500 Other Purchased Services	114,887
600 Supplies	541,750
800 Other Objects	3,700
Total Operation and Maintenance of Plant Services	\$2,327,847
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	18,334

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	8,968
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	1,522,941
600 Supplies	53,600
Total Student Transportation Services	\$1,611,843
2800 Support Services - Central	
100 Personnel Services - Salaries	186,230
200 Personnel Services - Employee Benefits	165,162
500 Other Purchased Services	600
600 Supplies	6,450
Total Support Services - Central	\$358,442
2900 Other Support Services	
100 Personnel Services - Salaries	22,290
200 Personnel Services - Employee Benefits	9,333
500 Other Purchased Services	36,153
Total Other Support Services	\$67,776
Total Support Services	\$8,017,128
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	233,263
200 Personnel Services - Employee Benefits	105,966
300 Purchased Professional and Technical Services	40,120
400 Purchased Property Services	28,500
500 Other Purchased Services	53,750
600 Supplies	56,900
800 Other Objects	5,500
Total Student Activities	\$521,999
3300 Community Services	
100 Personnel Services - Salaries	800
200 Personnel Services - Employee Benefits	344
600 Supplies	300
Total Community Services	\$1,444
Total Operation of Non-Instructional Services	\$523,443
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	200,000
700 Property	140,000
Total Facilities Acquisition, Construction and Improvement Services	\$340,000
Total Facilities Acquisition, Construction and Improvement Services	\$340,000
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,762,241

Description

Total Interfund Transfers - Out
5800 Budgetary Reserve
 800 Other Objects
Total Budgetary Reserve
Total Other Expenditures and Financing Uses
TOTAL EXPENDITURES

Amount

\$1,762,241

200,000
\$200,000
\$1,962,241
\$25,204,440

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	11,191,399	9,471,994
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		
Total Cash and Short-Term Investments	\$11,201,399	\$9,481,994

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

\$11,201,399

\$9,481,994

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	13,090,000	11,740,000
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 General Fund

\$13,090,000

\$11,740,000

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

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

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

\$13,090,000

\$11,740,000

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		
TOTAL INDEBTEDNESS	\$13,090,000	\$11,740,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,385,063
0850 Unassigned Fund Balance	2,086,881
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,471,944
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,671,944