

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

Jared Cronauer

(724)463-8713

Extn :

Contact Person

Telephone

Extension

jcronauer@iasd.cc

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Indiana Area SD	COUNTY : Indiana	AUN : 128323703
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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

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

Total Budgeted Expenditures	\$55595698
Ending Unassigned Fund Balance	\$4131464
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.4%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes No

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

SIGNATURE OF SUPERINTENDENT	DATE
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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)

School District Name : Indiana Area SD	County : Indiana	AUN Number : 128323703
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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>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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	A modest budgetary reserve is maintained to provide for unforeseen expenditures that may occur during the 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.	The estimated ending unassigned fund balance is 7.4% of budgeted expenditures. The School District maintains a modest fund balance to better manage cash flow and fluctuations in revenues and expenditures from year to year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Board of Directors has committed \$750,000 in fund balance for the cost of PSERS and healthcare.

ITEM

AMOUNTS

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

500,000

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

5,492,093

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$5,992,093

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

35,034,785

7000 Revenue from State Sources

18,656,358

8000 Revenue from Federal Sources

793,926

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$54,485,069

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$60,477,162

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	28,032,975
6113 Public Utility Realty Taxes	37,000
6114 Payments in Lieu of Current Taxes - State / Local	125,000
6150 Current Act 511 Taxes - Proportional Assessments	4,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,300,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	67,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	712,310
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	330,000
6990 Refunds and Other Miscellaneous Revenue	45,000

REVENUE FROM LOCAL SOURCES**\$35,034,785****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	9,581,089
7160 Tuition for Orphans Subsidy	25,000
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	1,797,905
7311 Pupil Transportation Subsidy	750,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	74,672
7330 Health Services (Medical, Dental, Nurse, Act 25)	54,000
7340 State Property Tax Reduction Allocation	1,035,418
7505 Ready to Learn Block Grant	353,791
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	25,000
7810 State Share of Social Security and Medicare Taxes	926,360
7820 State Share of Retirement Contributions	4,032,123

REVENUE FROM STATE SOURCES**\$18,656,358****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	484,692
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	95,248
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	17,931
8517 NCLB, Title IV - 21st Century Schools	31,555
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	155,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,500
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REVENUE FROM FEDERAL SOURCES	\$793,926
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	54,485,069
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Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$28,032,975
Amount of Tax Relief for Homestead Exclusions	\$1,035,418
Total Approx. Tax Revenue:	\$29,068,393
Approx. Tax Levy for Tax Rate Calculation:	\$30,543,813

Indiana

Total

2017-18 Data		
a. Assessed Value	\$1,986,687,500	\$1,986,687,500
b. Real Estate Mills	15.3600	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,473,757,620	\$1,473,757,620
d. Assessed Value	\$1,988,529,500	\$1,988,529,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$30,515,520	\$30,515,520
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$30,515,520	\$30,515,520
(f Total * g)		
i. Base Mills Subject to Index	15.3600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$30,543,813	\$30,543,813
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	15.3600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$30,543,813	\$30,543,813
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,508,395
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,032,975
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$28,032,975
Amount of Tax Relief for Homestead Exclusions	<u>\$1,035,418</u>
Total Approx. Tax Revenue:	\$29,068,393
Approx. Tax Levy for Tax Rate Calculation:	\$30,543,813

Indiana

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	15.8208	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,460,128	\$31,460,128
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	\$11,988.00	
Number of Homestead/Farmstead Properties	5623	5623
Median Assessed Value of Homestead Properties		\$144,450

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,032,975
Amount of Tax Relief for Homestead Exclusions	<u>\$1,035,418</u>
Total Approx. Tax Revenue:	\$29,068,393
Approx. Tax Levy for Tax Rate Calculation:	\$30,543,813
	Indiana

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,035,418	Lowering RE Tax Rate	\$0	\$1,035,418
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,035,418

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>
Indiana	1,988,529,500	15.3600	30,543,813			95.00000%	
Totals:	1,988,529,500		30,543,813	- 1,035,418	= 29,508,395	X 95.00000%	= 28,032,975

	<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	\$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 0 0

	<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	0.750%	0.000%	3,900,000	3,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	350,000	350,000
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 4,250,000 4,250,000

Total Act 511, Current Taxes 4,250,000

Act 511 Tax Limit -->	1,473,757,620 X	12	17,685,091
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Indiana	15.3600	15.3600	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.750%	0.750%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,231,884
1200 Special Programs - Elementary / Secondary	6,805,489
1300 Vocational Education	767,000
1400 Other Instructional Programs - Elementary / Secondary	588,734
1500 Nonpublic School Programs	12,000
1800 Pre-Kindergarten	360,082
Total Instruction	\$35,765,189
2000 Support Services	
2100 Support Services - Students	1,740,219
2200 Support Services - Instructional Staff	1,562,717
2300 Support Services - Administration	2,859,271
2400 Support Services - Pupil Health	1,051,522
2500 Support Services - Business	495,241
2600 Operation and Maintenance of Plant Services	4,196,413
2700 Student Transportation Services	2,288,628
2800 Support Services - Central	933,507
2900 Other Support Services	158,000
Total Support Services	\$15,285,518
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,064,760
3300 Community Services	105,569
Total Operation of Non-Instructional Services	\$1,170,329
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,000
5200 Interfund Transfers - Out	3,114,662
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$3,374,662
Total Estimated Expenditures and Other Financing Uses	\$55,595,698

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	15,009,167
200 Personnel Services - Employee Benefits	10,016,331
300 Purchased Professional and Technical Services	508,236
400 Purchased Property Services	87,274
500 Other Purchased Services	709,965
600 Supplies	762,121
700 Property	127,295
800 Other Objects	11,495
Total Regular Programs - Elementary / Secondary	\$27,231,884
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,811,032
200 Personnel Services - Employee Benefits	1,974,832
300 Purchased Professional and Technical Services	465,000
500 Other Purchased Services	1,510,000
600 Supplies	32,950
700 Property	1,250
800 Other Objects	10,425
Total Special Programs - Elementary / Secondary	\$6,805,489
1300 <u>Vocational Education</u>	
500 Other Purchased Services	767,000
Total Vocational Education	\$767,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	267,314
200 Personnel Services - Employee Benefits	137,170
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	1,000
500 Other Purchased Services	175,400
600 Supplies	6,850
Total Other Instructional Programs - Elementary / Secondary	\$588,734
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,000
Total Nonpublic School Programs	\$12,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	194,371
200 Personnel Services - Employee Benefits	107,890
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	1,300
500 Other Purchased Services	19,001
600 Supplies	30,520
Total Pre-Kindergarten	\$360,082
Total Instruction	\$35,765,189

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	836,493
200 Personnel Services - Employee Benefits	553,184
300 Purchased Professional and Technical Services	338,400
400 Purchased Property Services	6,583
500 Other Purchased Services	2,050
600 Supplies	3,509
Total Support Services - Students	\$1,740,219
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	759,633
200 Personnel Services - Employee Benefits	621,682
300 Purchased Professional and Technical Services	111,975
400 Purchased Property Services	6,677
500 Other Purchased Services	27,100
600 Supplies	33,050
800 Other Objects	2,600
Total Support Services - Instructional Staff	\$1,562,717
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,479,906
200 Personnel Services - Employee Benefits	1,000,371
300 Purchased Professional and Technical Services	230,000
400 Purchased Property Services	28,649
500 Other Purchased Services	55,035
600 Supplies	34,960
800 Other Objects	30,350
Total Support Services - Administration	\$2,859,271
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	433,695
200 Personnel Services - Employee Benefits	295,310
300 Purchased Professional and Technical Services	312,017
600 Supplies	8,500
700 Property	2,000
Total Support Services - Pupil Health	\$1,051,522
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	250,714
200 Personnel Services - Employee Benefits	179,727
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	15,500
500 Other Purchased Services	14,000
600 Supplies	9,300
800 Other Objects	4,000
Total Support Services - Business	\$495,241
2600 <u>Operation and Maintenance of Plant Services</u>	

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,503,085
200 Personnel Services - Employee Benefits	1,064,884
300 Purchased Professional and Technical Services	87,225
400 Purchased Property Services	319,050
500 Other Purchased Services	186,919
600 Supplies	990,900
700 Property	41,350
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$4,196,413
2700 Student Transportation Services	
100 Personnel Services - Salaries	114,518
200 Personnel Services - Employee Benefits	76,265
500 Other Purchased Services	2,094,370
600 Supplies	2,200
700 Property	1,000
800 Other Objects	275
Total Student Transportation Services	\$2,288,628
2800 Support Services - Central	
100 Personnel Services - Salaries	402,325
200 Personnel Services - Employee Benefits	273,447
300 Purchased Professional and Technical Services	141,950
500 Other Purchased Services	81,750
600 Supplies	27,025
700 Property	5,700
800 Other Objects	1,310
Total Support Services - Central	\$933,507
2900 Other Support Services	
500 Other Purchased Services	158,000
Total Other Support Services	\$158,000
Total Support Services	\$15,285,518
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	536,611
200 Personnel Services - Employee Benefits	243,719
300 Purchased Professional and Technical Services	55,975
400 Purchased Property Services	34,250
500 Other Purchased Services	128,430
600 Supplies	50,900
700 Property	4,000
800 Other Objects	10,875
Total Student Activities	\$1,064,760
3300 Community Services	
100 Personnel Services - Salaries	22,475
200 Personnel Services - Employee Benefits	9,344

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	30,000
600 Supplies	750
800 Other Objects	43,000
Total Community Services	\$105,569
Total Operation of Non-Instructional Services	\$1,170,329
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	10,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,114,662
Total Interfund Transfers - Out	\$3,114,662
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$3,374,662
TOTAL EXPENDITURES	\$55,595,698

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	8,000,000	7,000,000
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	1,200,000	1,200,000
Other Capital Projects Fund	8,500,000	6,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	17,000	17,000
Child Care Operations Fund		
Other Enterprise Funds	35,000	40,000
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	\$17,752,000	\$14,257,000

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	\$17,752,000	\$14,257,000
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	36,160,000	33,675,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	500,000	550,000
0550 Authority Lease Obligations	956,892	829,167
0560 Other Post-Employment Benefits (OPEB)	3,500,000	3,600,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$41,116,892	\$38,654,167
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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

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

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	\$41,116,892	\$38,654,167

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

General Fund	6,000,000	6,000,000
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	20,000	20,000
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	\$6,020,000	\$6,020,000
TOTAL INDEBTEDNESS	\$47,136,892	\$44,674,167

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	750,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,131,464
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,881,464
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,131,464