

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

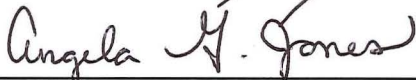
## General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/20/18  
Date



Secretary of the Board - Original Signature Required

6/20/18  
Date



Chief School Administrator - Original Signature Required

6-20-18  
Date

David Niemira

Contact Person

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Extn :

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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)

<b>School District Name :</b> Erie City SD	<b>County :</b> Erie	<b>AUN Number :</b> 105252602
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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> 5-18-18
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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.	
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.	Carry over of unreserved undesignated fund balance from prior year operations.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,000,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$8,000,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	56,748,747
7000 Revenue from State Sources	127,680,356
8000 Revenue from Federal Sources	16,105,078
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$200,534,181</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$208,534,181</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	40,387,578
6113 Public Utility Realty Taxes	59,273
6114 Payments in Lieu of Current Taxes - State / Local	1,477,094
6140 Current Act 511 Taxes - Flat Rate Assessments	251,814
6150 Current Act 511 Taxes - Proportional Assessments	7,446,913
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,731,677
6700 Revenues from LEA Activities	8,107
6800 Revenues from Intermediary Sources / Pass-Through Funds	605,400
6910 Rentals	61,647
6920 Contributions and Donations from Private Sources	206,456
6940 Tuition from Patrons	1,036,931
6990 Refunds and Other Miscellaneous Revenue	475,857
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$56,748,747</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	79,311,411
7220 Vocational Education	960,564
7271 Special Education funds for School-Aged Pupils	10,724,627
7272 Early Intervention	2,149,430
7292 Pre-K Counts	1,796,750
7311 Pupil Transportation Subsidy	2,704,245
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,427,495
7330 Health Services (Medical, Dental, Nurse, Act 25)	272,705
7340 State Property Tax Reduction Allocation	5,926,706
7505 Ready to Learn Block Grant	2,602,655
7509 Supplemental Equipment Grants	33,552
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	3,000
7810 State Share of Social Security and Medicare Taxes	3,723,701
7820 State Share of Retirement Contributions	16,043,515
<b>REVENUE FROM STATE SOURCES</b>	<b>\$127,680,356</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	2,815,668
8513 IDEA, Section 619	90,289
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	9,269,259
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,073,644

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	252,069
8517 NCLB, Title IV - 21st Century Schools	731,612
8521 Vocational Education - Operating Expenditures	330,318
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	580,001
8732 ARRA - Qualified School Construction Bonds (QSCB)	635,080
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	274,160
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	52,978
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$16,105,078</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>200,534,181</b>

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$40,387,578
Amount of Tax Relief for Homestead Exclusions	<u>\$5,926,706</u>
Total Approx. Tax Revenue:	\$46,314,284
Approx. Tax Levy for Tax Rate Calculation:	\$51,801,324

Erie

Total

**2017-18 Data**

a. Assessed Value	\$3,085,266,989	\$3,085,266,989
b. Real Estate Mills	16.7064	

**I. 2018-19 Data**

c. 2016 STEB Market Value	\$2,662,277,686	\$2,662,277,686
d. Assessed Value	\$3,085,266,989	\$3,085,266,989
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2017-18 Calculations**

f. 2017-18 Tax Levy (a * b)	\$51,543,704	\$51,543,704
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**2018-19 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b> h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$51,543,704	\$51,543,704
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	16.7064	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	88.03905%	88.03905%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$51,801,324	\$51,801,324

**I. 2018-19 Real Estate Tax Rate** **16.7899**  
(k / d \* 1000)

<b>III.</b> m. Tax Levy Generated by Mills (l / 1000 * d)	\$51,801,324	\$51,801,324
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$45,874,618
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$40,387,578



Act 1 Index (current): 3.7%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$40,387,578	
Amount of Tax Relief for Homestead Exclusions	<u>\$5,926,706</u>	
Total Approx. Tax Revenue:	\$46,314,284	
Approx. Tax Levy for Tax Rate Calculation:	\$51,801,324	
	Erie	Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	17.3245	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$53,450,708	\$53,450,708
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	\$20,412.83	
Number of Homestead/Farmstead Properties	17353	17353
Median Assessed Value of Homestead Properties		\$77,250

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$40,387,578
Amount of Tax Relief for Homestead Exclusions	<u>\$5,926,706</u>
Total Approx. Tax Revenue:	\$46,314,284
Approx. Tax Levy for Tax Rate Calculation:	\$51,801,324
	Erie

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$5,926,706	Lowering RE Tax Rate	\$0	\$5,926,706
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$5,926,706</b>

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
Erie	3,085,266,989	16.7899	51,801,324			88.03905%	
<b>Totals:</b>	<b>3,085,266,989</b>		<b>51,801,324</b>	<b>5,926,706</b>	<b>= 45,874,618</b>	<b>X 88.03905%</b>	<b>= 40,387,578</b>

	Rate			Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$1.00	\$0.00	251,814	251,814
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>251,814</b>	<b>251,814</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	6,771,891	6,771,891
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	675,022	675,022
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>7,446,913</b>	<b>7,446,913</b>
<b>Total Act 511, Current Taxes</b>				<b>7,698,727</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>2,662,277,686</b>	<b>X 12</b>	<b>31,947,332</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> Erie	16.7064	16.7899	0.50%	Yes	3.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$1.00	\$1.00	0.00%	Yes	3.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	91,137,069
1200 Special Programs - Elementary / Secondary	33,373,350
1300 Vocational Education	3,119,576
1400 Other Instructional Programs - Elementary / Secondary	1,034,463
1500 Nonpublic School Programs	657,951
1600 Adult Education Programs	41,802
1800 Pre-Kindergarten	1,791,961
<b>Total Instruction</b>	<b>\$131,156,172</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	6,544,505
2200 Support Services - Instructional Staff	3,989,928
2300 Support Services - Administration	10,595,887
2400 Support Services - Pupil Health	1,592,731
2500 Support Services - Business	2,694,501
2600 Operation and Maintenance of Plant Services	13,174,219
2700 Student Transportation Services	5,978,348
2800 Support Services - Central	1,106,696
2900 Other Support Services	154,956
<b>Total Support Services</b>	<b>\$45,831,771</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,408,145
3300 Community Services	875,844
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,283,989</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,015,966
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,015,966</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	10,851,875
5200 Interfund Transfers - Out	9,394,408
<b>Total Other Expenditures and Financing Uses</b>	<b>\$20,246,283</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$200,534,181</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	36,447,692
200 Personnel Services - Employee Benefits	27,531,560
300 Purchased Professional and Technical Services	1,997,899
400 Purchased Property Services	210,225
500 Other Purchased Services	23,270,483
600 Supplies	1,543,998
700 Property	100,862
800 Other Objects	34,350
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$91,137,069</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	11,409,133
200 Personnel Services - Employee Benefits	9,238,934
300 Purchased Professional and Technical Services	2,369,585
500 Other Purchased Services	10,249,986
600 Supplies	98,260
800 Other Objects	7,452
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$33,373,350</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	1,658,101
200 Personnel Services - Employee Benefits	1,063,659
300 Purchased Professional and Technical Services	30,408
600 Supplies	189,640
700 Property	177,768
<b>Total Vocational Education</b>	<b>\$3,119,576</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	516,727
200 Personnel Services - Employee Benefits	382,193
300 Purchased Professional and Technical Services	16,444
500 Other Purchased Services	98,487
600 Supplies	20,612
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,034,463</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	392,523
200 Personnel Services - Employee Benefits	265,376
300 Purchased Professional and Technical Services	52
<b>Total Nonpublic School Programs</b>	<b>\$657,951</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	37,412
200 Personnel Services - Employee Benefits	4,097
600 Supplies	293
<b>Total Adult Education Programs</b>	<b>\$41,802</b>
<b>1800 <u>Pre-Kindergarten</u></b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	653,549
200 Personnel Services - Employee Benefits	544,475
300 Purchased Professional and Technical Services	146,865
500 Other Purchased Services	1,717
600 Supplies	18,511
800 Other Objects	426,844
<b>Total Pre-Kindergarten</b>	<b>\$1,791,961</b>
<b>Total Instruction</b>	<b>\$131,156,172</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	2,809,008
200 Personnel Services - Employee Benefits	2,337,328
300 Purchased Professional and Technical Services	1,300,546
500 Other Purchased Services	41,332
600 Supplies	13,857
700 Property	2,628
800 Other Objects	39,806
<b>Total Support Services - Students</b>	<b>\$6,544,505</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,658,387
200 Personnel Services - Employee Benefits	1,216,419
300 Purchased Professional and Technical Services	744,425
500 Other Purchased Services	27,188
600 Supplies	90,286
700 Property	253,223
<b>Total Support Services - Instructional Staff</b>	<b>\$3,989,928</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	5,542,466
200 Personnel Services - Employee Benefits	3,642,053
300 Purchased Professional and Technical Services	961,273
500 Other Purchased Services	417,941
600 Supplies	3,482
800 Other Objects	28,672
<b>Total Support Services - Administration</b>	<b>\$10,595,887</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	885,355
200 Personnel Services - Employee Benefits	688,199
300 Purchased Professional and Technical Services	11,595
400 Purchased Property Services	5,838
500 Other Purchased Services	1,744
<b>Total Support Services - Pupil Health</b>	<b>\$1,592,731</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,193,074
200 Personnel Services - Employee Benefits	844,115

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	132,094
400 Purchased Property Services	414,094
500 Other Purchased Services	75,707
600 Supplies	35,417
<b>Total Support Services - Business</b>	<b>\$2,694,501</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	5,153,805
200 Personnel Services - Employee Benefits	4,778,248
300 Purchased Professional and Technical Services	45,390
400 Purchased Property Services	2,397,498
500 Other Purchased Services	70,269
600 Supplies	728,955
700 Property	54
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$13,174,219</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,388,009
200 Personnel Services - Employee Benefits	896,332
500 Other Purchased Services	2,650,639
600 Supplies	548,372
700 Property	494,996
<b>Total Student Transportation Services</b>	<b>\$5,978,348</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	617,433
200 Personnel Services - Employee Benefits	475,407
300 Purchased Professional and Technical Services	9,230
600 Supplies	4,626
<b>Total Support Services - Central</b>	<b>\$1,106,696</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	154,956
<b>Total Other Support Services</b>	<b>\$154,956</b>
<b>Total Support Services</b>	<b>\$45,831,771</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	899,681
200 Personnel Services - Employee Benefits	94,340
300 Purchased Professional and Technical Services	122,217
500 Other Purchased Services	61,999
700 Property	67,426
800 Other Objects	162,482
<b>Total Student Activities</b>	<b>\$1,408,145</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	125,435
200 Personnel Services - Employee Benefits	78,275
300 Purchased Professional and Technical Services	210,119



<u>Description</u>	<u>Amount</u>
600 Supplies	162,015
800 Other Objects	300,000
<b>Total Community Services</b>	<b>\$875,844</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,283,989</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	1,015,966
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,015,966</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,015,966</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	10,851,875
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$10,851,875</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	9,394,408
<b>Total Interfund Transfers - Out</b>	<b>\$9,394,408</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$20,246,283</b>
<b>TOTAL EXPENDITURES</b>	<b>\$200,534,181</b>

**Cash and Short-Term Investments**

	<b><u>06/30/2018 Estimate</u></b>	<b><u>06/30/2019 Projection</u></b>
General Fund	10,000,000	10,000,000
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	5,000,000	13,603,414
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,500,000	2,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,700,000	1,700,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$19,200,000</b>	<b>\$27,803,414</b>

**Long-Term Investments**

	<b><u>06/30/2018 Estimate</u></b>	<b><u>06/30/2019 Projection</u></b>
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	590,000	590,000
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**

**\$590,000**

**\$590,000**

**TOTAL CASH AND INVESTMENTS**

**\$19,790,000**

**\$28,393,414**

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	91,700,000	86,700,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	7,340,000	6,440,000
0540 Accumulated Compensated Absences	5,800,000	5,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	20,000,000	20,500,000
0599 Other Noncurrent Liabilities	9,000,000	9,000,000
<b>Total General Fund</b>	<b>\$133,840,000</b>	<b>\$128,440,000</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

**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**

**\$133,840,000**

**\$128,440,000**



**Short-Term Payables**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	1,000,000	1,000,000
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	400,000	400,000
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>\$1,400,000</b>	<b>\$1,400,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$135,240,000</b>	<b>\$129,840,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,000,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,000,000</b>
<b>5900 Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$8,000,000</b>