

PROPOSED
FINAL GENERAL FUND BUDGET
Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/09/2018

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Bonnie Thompson

(570)724-0302

Extn :

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wellsboro Area SD	COUNTY : Tioga	AUN : 117598503
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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	\$25648615
Ending Unassigned Fund Balance	\$1825146
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.1%

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 : Wellsboro Area SD	County : Tioga	AUN Number : 117598503
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$377,851.00 C x 2%: \$7,557.02</p>	Homestead/Farmstead values We are multi-county.
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.	Technology and Curriculum Reserve
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS, Health Insurance, Athletic Field Reserves
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance less than the 8% fund balance limit

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	2,985,087
0840 Assigned Fund Balance	165,656
0850 Unassigned Fund Balance	1,825,146

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

\$4,975,889

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	14,142,361
7000 Revenue from State Sources	10,656,924
8000 Revenue from Federal Sources	525,801
9000 Other Financing Sources	165,000

Total Estimated Revenues And Other Financing Sources

\$25,490,086

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

\$30,465,975

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	10,388,834
6112 Interim Real Estate Taxes	43,213
6113 Public Utility Realty Taxes	15,683
6114 Payments in Lieu of Current Taxes - State / Local	125,906
6140 Current Act 511 Taxes - Flat Rate Assessments	34,442
6150 Current Act 511 Taxes - Proportional Assessments	2,273,592
6400 Delinquencies on Taxes Levied / Assessed by the LEA	803,136
6500 Earnings on Investments	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	297,105
6910 Rentals	25,658
6940 Tuition from Patrons	53,000
6960 Services Provided Other Local Governmental Units / LEAs	9,400
6990 Refunds and Other Miscellaneous Revenue	32,392
REVENUE FROM LOCAL SOURCES	\$14,142,361
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,090,350
7160 Tuition for Orphans Subsidy	63,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	1,132,491
7311 Pupil Transportation Subsidy	436,865
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	195,756
7330 Health Services (Medical, Dental, Nurse, Act 25)	29,000
7340 State Property Tax Reduction Allocation	377,851
7505 Ready to Learn Block Grant	219,909
7810 State Share of Social Security and Medicare Taxes	387,839
7820 State Share of Retirement Contributions	1,678,863
REVENUE FROM STATE SOURCES	\$10,656,924
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	409,295
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	65,003
8519 NCLB, Title VI - Flexibility and Accountability	10,243
8521 Vocational Education - Operating Expenditures	21,260
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
REVENUE FROM FEDERAL SOURCES	\$525,801

	<u>Amount</u>
OTHER FINANCING SOURCES	
9320 Special Revenue Fund Transfers	15,000
9330 Capital Projects Fund Transfers	150,000
OTHER FINANCING SOURCES	\$165,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	25,490,086

Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$10,390,561

Amount of Tax Relief for Homestead Exclusions

\$377,851

Total Approx. Tax Revenue:

\$10,768,412

Approx. Tax Levy for Tax Rate Calculation:

\$11,550,497

Lycoming

Tioga

Total

2017-18 Data

a. Assessed Value

\$37,392,670

\$595,667,691

\$633,060,361

b. Real Estate Mills

14.0930

18.1960

I. 2018-19 Data

c. 2016 STEB Market Value

\$41,762,180

\$816,980,312

\$858,742,492

d. Assessed Value

\$37,554,320

\$599,410,948

\$636,965,268

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2017-18 Calculations

f. 2017-18 Tax Levy

\$526,975

\$10,838,769

\$11,365,744

(a * b)

2018-19 Calculations

g. Percent of Total Market Value

4.86318%

95.13682%

100.00000%

II.

h. Rebalanced 2017-18 Tax Levy

\$552,737

\$10,813,007

\$11,365,744

(f Total * g)

i. Base Mills Subject to Index

14.7819

18.1960

(h / a * 1000) if no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

93.00000%

93.00000%

93.00000%

k. Tax Levy Needed

\$561,721

\$10,988,776

\$11,550,497

(Approx. Tax Levy * g)

I. 2018-19 Real Estate Tax Rate

14.9500

18.3300

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$561,437

\$10,987,203

\$11,548,640

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$11,170,789

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$10,388,834

(n * Est. Pct. Collection)

Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$10,390,561

Amount of Tax Relief for Homestead Exclusions

\$377,851

Total Approx. Tax Revenue:

\$10,768,412

Approx. Tax Levy for Tax Rate Calculation:

\$11,550,497

	Lycoming	Tioga	Total
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Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	15.2401	18.7600	
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)	\$572,332	\$11,244,949	\$11,817,281
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 * 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	94	2944	3038
Median Assessed Value of Homestead Properties			\$87,355

Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$10,390,561

Amount of Tax Relief for Homestead Exclusions

\$377,851

Total Approx. Tax Revenue:

\$10,768,412

Approx. Tax Levy for Tax Rate Calculation:

\$11,550,497

Lycoming

Tioga

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$377,851

Lowering RE Tax Rate

\$0

\$377,851

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$377,851

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>
Lycoming	37,554,320	14.9500	561,437			93.00000%	
Tioga	599,410,948	18.3300	10,987,203			93.00000%	
Totals:	636,965,268		11,548,640	377,851	11,170,789	93.00000%	10,388,834

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</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>				
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	\$5.00	\$0.00	34,442	34,442
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			34,442	34,442
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	2,101,412	2,101,412
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	172,180	172,180
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			2,273,592	2,273,592
Total Act 511, Current Taxes				2,308,034
Act 511 Tax Limit -->		858,742,492	12	10,304,910
		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>									
	Lycoming	14.7819	14.9500	1.14%	Yes	3.1%				
	Tioga	18.1960	18.3300	0.74%	Yes	3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

2018-2019 Final General Fund Budget

LEA : 117598503 Wellsboro Area SD

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Estimated Expenditures and Other Financing Uses: Budget Summary

Page - 1 of 1

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
1200 Special Programs - Elementary / Secondary	11,020,537
1300 Vocational Education	3,209,576
1400 Other Instructional Programs - Elementary / Secondary	352,025
	42,682
Total Instruction	\$14,624,820
2000 Support Services	
2100 Support Services - Students	
2200 Support Services - Instructional Staff	681,805
2300 Support Services - Administration	646,587
2400 Support Services - Pupil Health	1,729,877
2500 Support Services - Business	274,575
2600 Operation and Maintenance of Plant Services	565,814
2700 Student Transportation Services	2,171,983
2800 Support Services - Central	1,052,911
	800,316
Total Support Services	\$7,923,868
3000 Operation of Non-Instructional Services	
3200 Student Activities	
3300 Community Services	385,575
	58,151
Total Operation of Non-Instructional Services	\$443,726
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	2,214,768
	441,433
Total Other Expenditures and Financing Uses	\$2,656,201
Total Estimated Expenditures and Other Financing Uses	\$25,648,615

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,924,509
200 Personnel Services - Employee Benefits	4,234,372
300 Purchased Professional and Technical Services	304,747
400 Purchased Property Services	60,007
500 Other Purchased Services	254,439
600 Supplies	226,410
700 Property	15,593
800 Other Objects	460
Total Regular Programs - Elementary / Secondary	\$11,020,537
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,265,473
200 Personnel Services - Employee Benefits	861,986
300 Purchased Professional and Technical Services	585,450
400 Purchased Property Services	355
500 Other Purchased Services	491,387
600 Supplies	4,925
Total Special Programs - Elementary / Secondary	\$3,209,576
1300 Vocational Education	
100 Personnel Services - Salaries	183,367
200 Personnel Services - Employee Benefits	137,863
400 Purchased Property Services	650
500 Other Purchased Services	625
600 Supplies	28,595
800 Other Objects	925
Total Vocational Education	\$352,025
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,000
200 Personnel Services - Employee Benefits	6,247
300 Purchased Professional and Technical Services	20,435
500 Other Purchased Services	1,000
Total Other Instructional Programs - Elementary / Secondary	\$42,682
Total Instruction	\$14,624,820
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	410,584
200 Personnel Services - Employee Benefits	260,538
300 Purchased Professional and Technical Services	2,043
500 Other Purchased Services	2,200
600 Supplies	4,140
800 Other Objects	2,300
Total Support Services - Students	\$681,805
2200 Support Services - Instructional Staff	

Description	Amount
100 Personnel Services - Salaries	330,519
200 Personnel Services - Employee Benefits	225,979
300 Purchased Professional and Technical Services	30,400
500 Other Purchased Services	12,500
600 Supplies	32,600
700 Property	5,089
800 Other Objects	9,500
Total Support Services - Instructional Staff	\$646,587
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,086,898
200 Personnel Services - Employee Benefits	389,990
300 Purchased Professional and Technical Services	183,188
400 Purchased Property Services	2,000
500 Other Purchased Services	26,574
600 Supplies	25,465
800 Other Objects	15,762
Total Support Services - Administration	\$1,729,877
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	158,525
200 Personnel Services - Employee Benefits	109,419
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	631
600 Supplies	1,000
Total Support Services - Pupil Health	\$274,575
2500 Support Services - Business	
100 Personnel Services - Salaries	280,786
200 Personnel Services - Employee Benefits	220,165
300 Purchased Professional and Technical Services	44,920
500 Other Purchased Services	10,200
600 Supplies	8,300
800 Other Objects	1,443
Total Support Services - Business	\$565,814
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	556,738
200 Personnel Services - Employee Benefits	482,719
300 Purchased Professional and Technical Services	96,923
400 Purchased Property Services	187,500
500 Other Purchased Services	117,711
600 Supplies	704,892
700 Property	25,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$2,171,983
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	815

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	929,284
600 Supplies	102,862
700 Property	18,450
Total Student Transportation Services	\$1,052,911
2800 Support Services - Central	
100 Personnel Services - Salaries	160,742
200 Personnel Services - Employee Benefits	109,196
300 Purchased Professional and Technical Services	46,763
400 Purchased Property Services	337,235
500 Other Purchased Services	1,730
600 Supplies	111,290
700 Property	33,000
800 Other Objects	360
Total Support Services - Central	\$800,316
Total Support Services	\$7,923,868
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	194,995
200 Personnel Services - Employee Benefits	62,179
300 Purchased Professional and Technical Services	31,400
400 Purchased Property Services	6,000
500 Other Purchased Services	58,594
600 Supplies	25,607
700 Property	3,200
800 Other Objects	3,600
Total Student Activities	\$385,575
3300 Community Services	
100 Personnel Services - Salaries	40,771
200 Personnel Services - Employee Benefits	16,250
300 Purchased Professional and Technical Services	130
600 Supplies	1,000
Total Community Services	\$58,151
Total Operation of Non-Instructional Services	\$443,726
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	663,547
900 Other Uses of Funds	1,551,221
Total Debt Service / Other Expenditures and Financing Uses	\$2,214,768
5200 Interfund Transfers - Out	
900 Other Uses of Funds	441,433
Total Interfund Transfers - Out	\$441,433
Total Other Expenditures and Financing Uses	\$2,656,201
TOTAL EXPENDITURES	\$25,648,615

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	4,965,888	4,827,097
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 Cash and Short-Term Investments	\$4,965,888	\$4,827,097

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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2018 Estimate

06/30/2019 Projection

\$4,965,888

\$4,827,097

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General 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 General Fund

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

- 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

06/30/2018 Estimate

06/30/2019 Projection

Short-Term Payables

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	2,214,768	2,215,000
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		
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	\$2,214,768	\$2,215,000
TOTAL INDEBTEDNESS	\$2,214,768	\$2,215,000

Account Description

	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,826,558
0850 Unassigned Fund Balance	165,656
	1,825,146
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,817,360

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,817,360
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