

# 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

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Extension

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bthompson@wellsborosd.org

\_\_\_\_\_  
Email Address

*Attachment XI-2B*

# 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	\$25628615
Ending Unassigned Fund Balance	\$1675146
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.5%

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

**FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Wellsboro Area SD	<b>County :</b> Tioga	<b>AUN Number :</b> 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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
--	-------------

**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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**

1810 Nonspendable Fund Balance

1820 Restricted Fund Balance

1830 Committed Fund Balance

1840 Assigned Fund Balance

1850 Unassigned Fund Balance

2,985,087

165,656

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

7000 Revenue from State Sources

8000 Revenue from Federal Sources

9000 Other Financing Sources

14,140,397

10,657,603

525,801

15,000

**Total Estimated Revenues And Other Financing Sources**

\$25,338,801

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

\$30,314,690

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	10,388,202
6112 Interim Real Estate Taxes	43,213
6113 Public Utility Realty Taxes	14,351
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****\$14,140,397****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	378,530
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****\$10,657,603****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**

Amount

**OTHER FINANCING SOURCES**

9320 Special Revenue Fund Transfers 15,000

**OTHER FINANCING SOURCES \$15,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 25,338,801**

AUN: 117598503 Wellsboro Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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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

\$378,530

Total Approx. Tax Revenue:

\$10,769,091

Approx. Tax Levy for Tax Rate Calculation:

\$11,551,176

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

\$561,754

\$10,989,422

\$11,551,176

(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

\$11,170,110

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$10,388,202

(n \* Est. Pct. Collection)



AUN: 117598503 Wellsboro Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.1%

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Revenue

Section 672.1 Method Choice: (a)(1)

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\$10,390,561

Amount of Tax Relief for Homestead Exclusions

\$378,530

Total Approx. Tax Revenue:

\$10,769,091

Approx. Tax Levy for Tax Rate Calculation:

\$11,551,176

Lycoming

Tioga

Total

**Index Maximums**

p. Maximum Mills Based On Index  
( $i * (1 + \text{Index})$ )

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  
( $t * \text{Est. Pct. Collection}$ )

\$0

\$0

\$0

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead

\$8,449.00

\$6,891.00

V.

Number of Homestead/Farmstead Properties

89

2924

3013

Median Assessed Value of Homestead Properties

\$87,682

AUN: 117598503 Wellsboro Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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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

\$378,530

Total Approx. Tax Revenue:

\$10,769,091

Approx. Tax Levy for Tax Rate Calculation:

\$11,551,176

Lycoming

Tioga

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$378,530	Lowering RE Tax Rate	\$0	\$378,530
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$378,530</b>

CODE

3111 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
ycoming	37,554,320	14.9500	561,437			93.00000%	
iooga	599,410,948	18.3300	10,987,203			93.00000%	
<b>Totals:</b>	<b>636,965,268</b>		<b>11,548,640</b>	<b>- 378,530</b>	<b>= 11,170,110</b>	<b>X 93.00000%</b>	<b>= 10,388,202</b>

	Rate		Tax Levy	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00			0
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	\$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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>34,442</b>	<b>34,442</b>
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,273,592</b>	<b>2,273,592</b>
<b>Total Act 511, Current Taxes</b>				<b>2,308,034</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>858,742,492 X</b>	<b>12</b>	<b>10,304,910</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>									
	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%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,907,603
1200 Special Programs - Elementary / Secondary	3,322,510
1300 Vocational Education	352,025
1400 Other Instructional Programs - Elementary / Secondary	42,682
<b>Total Instruction</b>	<b>\$14,624,820</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	681,805
2200 Support Services - Instructional Staff	646,587
2300 Support Services - Administration	1,729,877
2400 Support Services - Pupil Health	274,575
2500 Support Services - Business	565,814
2600 Operation and Maintenance of Plant Services	2,146,983
2700 Student Transportation Services	1,052,911
2800 Support Services - Central	780,316
<b>Total Support Services</b>	<b>\$7,878,868</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	385,575
3300 Community Services	58,151
<b>Total Operation of Non-Instructional Services</b>	<b>\$443,726</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	25,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$25,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,214,768
5200 Interfund Transfers - Out	441,433
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,656,201</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$25,628,615</b>

018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,859,006
200 Personnel Services - Employee Benefits	4,186,941
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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,907,603</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,330,977
200 Personnel Services - Employee Benefits	909,416
300 Purchased Professional and Technical Services	585,450
400 Purchased Property Services	355
500 Other Purchased Services	491,387
600 Supplies	4,925
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,322,510</b>
<b>1300 <u>Vocational Education</u></b>	
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
<b>Total Vocational Education</b>	<b>\$352,025</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
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
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$42,682</b>
<b>Total Instruction</b>	<b>\$14,624,820</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
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
<b>Total Support Services - Students</b>	<b>\$681,805</b>
<b>2200 Support Services - Instructional Staff</b>	

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<u>Description</u>	<u>Amount</u>
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
<b>Total Support Services - Instructional Staff</b>	<b>\$646,587</b>
<b>2300 Support Services - Administration</b>	
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
<b>Total Support Services - Administration</b>	<b>\$1,729,877</b>
<b>2400 Support Services - Pupil Health</b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$274,575</b>
<b>2500 Support Services - Business</b>	
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
<b>Total Support Services - Business</b>	<b>\$565,814</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
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	679,892
700 Property	25,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,146,983</b>
<b>2700 Student Transportation Services</b>	
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	815

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	929,284
600 Supplies	102,862
700 Property	18,450
<b>Total Student Transportation Services</b>	<b>\$1,052,911</b>
<b>2800 Support Services - Central</b>	
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	317,235
500 Other Purchased Services	1,730
600 Supplies	111,290
700 Property	33,000
800 Other Objects	360
<b>Total Support Services - Central</b>	<b>\$780,316</b>
<b>Total Support Services</b>	<b>\$7,878,868</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
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
<b>Total Student Activities</b>	<b>\$385,575</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	40,771
200 Personnel Services - Employee Benefits	16,250
300 Purchased Professional and Technical Services	130
600 Supplies	1,000
<b>Total Community Services</b>	<b>\$58,151</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$443,726</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	25,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$25,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$25,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	663,547
900 Other Uses of Funds	1,551,221
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,214,768</b>



<u>Description</u>	<u>Amount</u>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	441,433
<b>Total Interfund Transfers - Out</b>	<b>\$441,433</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,656,201</b>
<b>TOTAL EXPENDITURES</b>	<b>\$25,628,615</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

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		
<b>Total Cash and Short-Term Investments</b>	<b>\$4,965,888</b>	<b>\$4,827,097</b>

**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**

**\$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

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**



**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 Projection**

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		
<b>Total Short-Term Payables</b>	<b>\$2,214,768</b>	<b>\$2,215,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$2,214,768</b>	<b>\$2,215,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,845,273
0840 Assigned Fund Balance	165,656
0850 Unassigned Fund Balance	1,675,146
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,686,075</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,686,075</b>
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