

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2018



President of the Board - Original Signature Required

7-10-18

Date



Secretary of the Board - Original Signature Required

7-11-2018

Date



Chief School Administrator - Original Signature Required

7/10/18

Date

Stephanie Heller

Contact Person

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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 : Wyalusing Area SD	COUNTY : Bradford	AUN : 117089003
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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	\$23907270
Ending Unassigned Fund Balance	\$1740122
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.3%

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 7/10/18
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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 : Wyalusing Area SD	County : Bradford	AUN Number : 117089003
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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 7-10-18
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$194,888.00 Function 2200, Object 200: \$314,679.00	Tuition reimbursement is included in this category causing a spike in benefits, as well as we have employees that are lower on the salary scale with family benefits.
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.	It is vital for us to maintain a fund balance. We need funds to help with payroll, utilities, etc. when there are delayed subsidy payments.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Our Board has approve a commitment of funds for the following categories: \$220,000 for Special Education, \$300,000 for PSERS, \$300,000 for Health Care, and \$100,000 for Technology Infrastructure.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year		
310 Nonspendable Fund Balance		
320 Restricted Fund Balance		
330 Committed Fund Balance		
340 Assigned Fund Balance	920,000	
350 Unassigned Fund Balance	2,026,686	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year		<u>\$2,946,686</u>
Estimated Revenues And Other Financing Sources		
000 Revenue from Local Sources	10,962,972	
000 Revenue from State Sources	12,185,949	
000 Revenue from Federal Sources	438,947	
000 Other Financing Sources	32,838	
Total Estimated Revenues And Other Financing Sources		<u>\$23,620,706</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$26,567,392</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,362,166
6113 Public Utility Realty Taxes	10,228
6114 Payments in Lieu of Current Taxes - State / Local	48,936
6120 Current Per Capita Taxes, Section 679	25,224
6140 Current Act 511 Taxes - Flat Rate Assessments	25,224
6150 Current Act 511 Taxes - Proportional Assessments	1,557,305
6400 Delinquencies on Taxes Levied / Assessed by the LEA	626,438
6500 Earnings on Investments	1,700
6700 Revenues from LEA Activities	55,781
6800 Revenues from Intermediary Sources / Pass-Through Funds	240,795
6910 Rentals	8,175
6990 Refunds and Other Miscellaneous Revenue	1,000
REVENUE FROM LOCAL SOURCES	\$10,962,972
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,930,556
7160 Tuition for Orphans Subsidy	38,430
7271 Special Education funds for School-Aged Pupils	941,532
7311 Pupil Transportation Subsidy	1,056,739
7312 Nonpublic and Charter School Pupil Transportation Subsidy	9,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	658,946
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,692
7340 State Property Tax Reduction Allocation	297,535
7505 Ready to Learn Block Grant	231,038
7810 State Share of Social Security and Medicare Taxes	389,156
7820 State Share of Retirement Contributions	1,607,825
REVENUE FROM STATE SOURCES	\$12,185,949
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	284,535
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	85,727
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	62,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,685
REVENUE FROM FEDERAL SOURCES	\$438,947

Amount

OTHER FINANCING SOURCES

9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series 32,838

OTHER FINANCING SOURCES \$32,838

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 23,620,706

Est 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$8,362,178		
Amount of Tax Relief for Homestead Exclusions	<u>\$297,535</u>		
Total Approx. Tax Revenue:	\$8,659,713		
Approx. Tax Levy for Tax Rate Calculation:	\$9,400,712		

	Bradford	Wyoming	Total
2017-18 Data			
a. Assessed Value	\$154,488,373	\$14,000,665	\$168,489,038
b. Real Estate Mills	50.9077	64.9141	
I. 2018-19 Data			
c. 2016 STEB Market Value	\$480,466,062	\$57,176,863	\$537,642,925
d. Assessed Value	\$154,995,523	\$14,095,470	\$169,090,993
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2017-18 Calculations			
f. 2017-18 Tax Levy	\$7,864,648	\$908,841	\$8,773,489
(a * b)			
2018-19 Calculations			
g. Percent of Total Market Value	89.36527%	10.63473%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$7,840,452	\$933,037	\$8,773,489
(f Total * g)			
i. Base Mills Subject to Index	50.9077	66.6423	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	91.86000%	91.86000%	91.86000%
k. Tax Levy Needed	\$8,400,972	\$999,740	\$9,400,712
(Approx. Tax Levy * g)			
I. 2018-19 Real Estate Tax Rate	54.2013	70.9263	
(k / d * 1000)			
II. m. Tax Levy Generated by Mills	\$8,400,959	\$999,740	\$9,400,699
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$9,103,164
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$8,362,166
(n * Est. Pct. Collection)			

Index 1 (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$8,362,178		
Amount of Tax Relief for Homestead Exclusions	<u>\$297,535</u>		
Total Approx. Tax Revenue:	\$8,659,713		
Approx. Tax Levy for Tax Rate Calculation:	\$9,400,712		

	Bradford	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index ($l * (1 + \text{Index})$)	52.5367	68.7748	
q. Mills In Excess of Index (if $l > p$, $(l - p)$)	1.6646	2.1515	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$8,142,953	\$969,413	\$9,112,366
v. s. Millage Rate within Index? (If $l > p$ Then No)	No	No	
t. Tax Levy In Excess of Index (if $m > r$, $(m - r)$)	\$258,006	\$30,327	\$288,333
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$237,004	\$27,858	\$264,862

Information Related to Property Tax Relief			
v. Assessed Value Exclusion per Homestead	\$2,540.00	\$1,941.00	
Number of Homestead/Farmstead Properties	1886	275	2161
Median Assessed Value of Homestead Properties			\$23,156

Cost Index (current): 3.2%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$8,362,178
Amount of Tax Relief for Homestead Exclusions	<u>\$297,535</u>
Total Approx. Tax Revenue:	\$8,659,713
Approx. Tax Levy for Tax Rate Calculation:	\$9,400,712

Section 672.1 Method Choice: (a)(1)

	Bradford	Wyoming	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$297,535	Lowering RE Tax Rate	\$0	\$297,535
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$297,535

CODE

0111 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
Madison	154,995,523	54.2013	8,400,959			91.86000%	
Wyoming	14,095,470	70.9263	999,740			91.86000%	
Totals:	169,090,993		9,400,699	297,535	9,103,164	91.86000%	8,362,166

	Rate			Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			25,224
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	25,224	25,224
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
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			25,224	25,224
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.960%	0.000%	15,271,521	1,466,066
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	91,239	91,239
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			15,362,760	1,557,305
Total Act 511, Current Taxes				1,582,529
Act 511 Tax Limit -->		537,642,925 X	12	6,451,715
		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>									
	Bradford	50.9077	54.2013	6.47%	No	3.2%				
	Wyoming	66.6423	70.9263	6.43%	No	3.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.960%	0.960%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,950,447
1200 Special Programs - Elementary / Secondary	2,889,353
1300 Vocational Education	786,396
1400 Other Instructional Programs - Elementary / Secondary	81,445
1500 Nonpublic School Programs	15,000
Total Instruction	\$13,722,641
000 Support Services	
2100 Support Services - Students	1,026,872
2200 Support Services - Instructional Staff	1,254,266
2300 Support Services - Administration	1,205,324
2400 Support Services - Pupil Health	182,677
2500 Support Services - Business	629,001
2600 Operation and Maintenance of Plant Services	1,472,054
2700 Student Transportation Services	1,431,754
2900 Other Support Services	500
Total Support Services	\$7,202,448
000 Operation of Non-Instructional Services	
3200 Student Activities	368,186
3300 Community Services	1,000
Total Operation of Non-Instructional Services	\$369,186
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,612,495
5200 Interfund Transfers - Out	500
Total Other Expenditures and Financing Uses	\$2,612,995
Total Estimated Expenditures and Other Financing Uses	\$23,807,270

<u>Description</u>	<u>Amount</u>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,448,492
200 Personnel Services - Employee Benefits	3,676,388
300 Purchased Professional and Technical Services	39,025
400 Purchased Property Services	70,247
500 Other Purchased Services	451,896
600 Supplies	242,865
700 Property	21,534
Total Regular Programs - Elementary / Secondary	\$9,960,447
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,233,931
200 Personnel Services - Employee Benefits	1,035,610
300 Purchased Professional and Technical Services	253,976
400 Purchased Property Services	250
500 Other Purchased Services	355,600
600 Supplies	7,448
700 Property	1,038
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	\$2,889,353
1300 Vocational Education	
100 Personnel Services - Salaries	225,695
200 Personnel Services - Employee Benefits	160,189
400 Purchased Property Services	305
500 Other Purchased Services	387,893
600 Supplies	12,010
700 Property	304
Total Vocational Education	\$786,396
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,245
300 Purchased Professional and Technical Services	58,850
500 Other Purchased Services	18,200
600 Supplies	150
Total Other Instructional Programs - Elementary / Secondary	\$81,445
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	15,000
Total Nonpublic School Programs	\$15,000
Total Instruction	\$13,722,641
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	556,974
200 Personnel Services - Employee Benefits	399,947
300 Purchased Professional and Technical Services	41,951

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	15,100
600 Supplies	10,200
700 Property	2,200
800 Other Objects	500
Total Support Services - Students	\$1,026,872
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	194,888
200 Personnel Services - Employee Benefits	314,679
300 Purchased Professional and Technical Services	282,353
400 Purchased Property Services	116,320
500 Other Purchased Services	6,050
600 Supplies	151,545
700 Property	188,431
Total Support Services - Instructional Staff	\$1,254,266
2300 Support Services - Administration	
100 Personnel Services - Salaries	588,517
200 Personnel Services - Employee Benefits	415,331
300 Purchased Professional and Technical Services	104,110
400 Purchased Property Services	3,750
500 Other Purchased Services	36,630
600 Supplies	26,548
700 Property	5,300
800 Other Objects	25,138
Total Support Services - Administration	\$1,205,324
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	94,218
200 Personnel Services - Employee Benefits	81,345
300 Purchased Professional and Technical Services	795
400 Purchased Property Services	590
500 Other Purchased Services	200
600 Supplies	3,529
700 Property	2,000
Total Support Services - Pupil Health	\$182,677
2500 Support Services - Business	
100 Personnel Services - Salaries	239,879
200 Personnel Services - Employee Benefits	197,172
300 Purchased Professional and Technical Services	35,750
400 Purchased Property Services	5,700
500 Other Purchased Services	134,500
600 Supplies	5,500
700 Property	2,000
800 Other Objects	8,500
Total Support Services - Business	\$629,001
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	468,720

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	377,692
300 Purchased Professional and Technical Services	14,350
400 Purchased Property Services	125,443
500 Other Purchased Services	2,100
600 Supplies	419,819
700 Property	62,880
800 Other Objects	1,050
Total Operation and Maintenance of Plant Services	\$1,472,054
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	2,700
400 Purchased Property Services	1,020
500 Other Purchased Services	1,417,284
600 Supplies	750
700 Property	10,000
Total Student Transportation Services	\$1,431,754
2900 Other Support Services	
500 Other Purchased Services	500
Total Other Support Services	\$500
Total Support Services	\$7,202,448
1000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	194,778
200 Personnel Services - Employee Benefits	21,372
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	50,136
600 Supplies	73,900
Total Student Activities	\$368,186
3300 Community Services	
600 Supplies	1,000
Total Community Services	\$1,000
Total Operation of Non-Instructional Services	\$369,186
1000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	527,495
900 Other Uses of Funds	2,085,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,612,495
5200 Interfund Transfers - Out	
900 Other Uses of Funds	500
Total Interfund Transfers - Out	\$500
Total Other Expenditures and Financing Uses	\$2,612,995
TOTAL EXPENDITURES	\$23,907,270

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	2,946,673	2,138,180
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	56,136	12,142
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	149,026	200,747
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	2,693	2,631
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	180,754	107,996
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,335,282	\$2,461,696

Long-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$3,335,282

\$2,461,696

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	22,680,000	22,150,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	158,220	152,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$22,838,220	\$22,302,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness**06/30/2018 Estimate****06/30/2019 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 890, \$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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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	\$22,838,220	\$22,302,000

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - \$ 690, \$1850
- Capital Reserve Fund - \$ 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS

\$22,838,220

\$22,302,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	920,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,740,122
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,660,122
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,660,122