

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2018



President of the Board - Original Signature Required

June 18, 2018

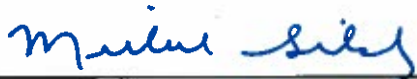
Date



Secretary of the Board - Original Signature Required

June 18, 2018

Date



Chief School Administrator - Original Signature Required

June 18, 2018

Date

Kerriann Horan

Contact Person

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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> Wallenpaupack Area SD	<b>County :</b> Pike	<b>AUN Number :</b> 119648303
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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> June 18, 2018
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wallenpaupack Area SD	COUNTY : Pike	AUN : 119648303
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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 \$14,999,999	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	\$73752245
Ending Unassigned Fund Balance	\$3855767
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.2%

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  6/19/18
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DUE DATE: AUGUST 15, 2018

<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.	To offset future tax increases due to continued cost associated with special education, decreases in state and federal funding and contractual obligations.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Specific purposes of Health Insurance, PSERS and GASB 45. The Board approved a resolution to commit funds to handle increases with our self funded health insurance and increases projected by the PSERS Retirement Board.

<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	7,052,188	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,422,812	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$11,475,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	54,414,301	
7000 Revenue from State Sources	17,655,288	
8000 Revenue from Federal Sources	1,088,813	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$73,158,402</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$84,633,402</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	48,759,444
6112 Interim Real Estate Taxes	71,000
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	65,000
6150 Current Act 511 Taxes - Proportional Assessments	800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,023,210
6500 Earnings on Investments	135,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	729,247
6910 Rentals	26,400
6940 Tuition from Patrons	700,000
6990 Refunds and Other Miscellaneous Revenue	25,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$54,414,301</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	5,425,588
7160 Tuition for Orphans Subsidy	57,000
7220 Vocational Education	63,214
7271 Special Education funds for School-Aged Pupils	1,721,294
7311 Pupil Transportation Subsidy	2,005,336
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,357,425
7505 Ready to Learn Block Grant	307,523
7810 State Share of Social Security and Medicare Taxes	1,257,361
7820 State Share of Retirement Contributions	5,410,547
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,655,288</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	627,300
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	99,513
8517 NCLB, Title IV - 21st Century Schools	47,000
8521 Vocational Education - Operating Expenditures	30,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	275,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,088,813</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>73,158,402</b>

Act 1 Index (current): 2.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$48,759,550		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,357,425</u>		
Total Approx. Tax Revenue:	\$50,116,975		
Approx. Tax Levy for Tax Rate Calculation:	\$54,356,936		

	Pike	Wayne	Total
<b>2017-18 Data</b>			
a. Assessed Value	\$486,988,990	\$1,199,711,380	\$1,686,700,370
b. Real Estate Mills	72.3522	14.6748	
<b>I. 2018-19 Data</b>			
c. 2016 STEB Market Value	\$2,676,296,707	\$1,346,885,591	\$4,023,182,298
d. Assessed Value	\$488,590,840	\$1,207,857,480	\$1,696,448,320
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2017-18 Calculations</b>			
f. 2017-18 Tax Levy	\$35,234,725	\$17,605,525	\$52,840,250
(a * b)			
<b>2018-19 Calculations</b>			
g. Percent of Total Market Value	66.52189%	33.47811%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$35,150,333	\$17,689,917	\$52,840,250
(f Total * g)			
i. Base Mills Subject to Index	72.3522	14.7451	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%	92.00000%
k. Tax Levy Needed	\$36,159,261	\$18,197,675	\$54,356,936
(Approx. Tax Levy * g)			
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>74.0072</b>	<b>15.0660</b>	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$36,159,240	\$18,197,581	\$54,356,821
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$52,999,396
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$48,759,444
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.4%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue  
4  
\$48,759,550  
\$1,357,425  
\$50,116,975  
\$54,356,936

Section 672.1 Method Choice: (a)(1)

	Pike	Wayne	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	74.0886	15.0989	
q. Mills In Excess of Index (if $l > p$ , $l - p$ )	0.0000	0.0000	
r. Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	\$36,199,011	\$18,237,319	\$54,436,330
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**

V. Assessed Value Exclusion per Homestead	\$2,593.00	\$12,741.00	
Number of Homestead/Farmstead Properties	4946	2155	7101
Median Assessed Value of Homestead Properties			\$28,080



Act 1 Index (current): 2.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$48,759,550

Amount of Tax Relief for Homestead Exclusions

\$1,357,425

Total Approx. Tax Revenue:

\$50,116,975

Approx. Tax Levy for Tax Rate Calculation:

\$54,356,936

Pike

Wayne

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,357,425

Lowering RE Tax Rate

\$0

\$1,357,425

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

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$1,357,425**

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>
Pike	488,590,840	74.0072	36,159,240			92.00000%	
Wayne	1,207,857,480	15.0660	18,197,581			92.00000%	
<b>Totals:</b>	<b>1,696,448,320</b>		<b>54,356,821</b>	<b>- 1,357,425</b>	<b>= 52,999,396</b>	<b>X 92.00000%</b>	<b>= 48,759,444</b>

	<u>Rate</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>	<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	\$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	\$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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>	<b>0</b>
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	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	800,000	800,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>800,000</b>	<b>800,000</b>
<b>Total Act 511, Current Taxes</b>				<b>800,000</b>
	<b>Act 511 Tax Limit --&gt;</b>	<b>4,023,182,298</b>	<b>X 12</b>	<b>48,278,188</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index		2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u>									
	Pike	72.3522	74.0072	2.29%	Yes	2.4%				
	Wayne	14.7451	15.0660	2.18%	Yes	2.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	31,682,962
1200 Special Programs - Elementary / Secondary	9,470,203
1300 Vocational Education	1,248,204
1400 Other Instructional Programs - Elementary / Secondary	229,699
<b>Total Instruction</b>	<b>\$42,631,068</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,378,258
2200 Support Services - Instructional Staff	2,728,984
2300 Support Services - Administration	3,855,488
2400 Support Services - Pupil Health	625,738
2500 Support Services - Business	821,214
2600 Operation and Maintenance of Plant Services	5,007,767
2700 Student Transportation Services	4,791,146
2800 Support Services - Central	798,144
2900 Other Support Services	207,289
<b>Total Support Services</b>	<b>\$22,214,028</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,792,565
3300 Community Services	483,699
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,276,264</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,630,885
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,630,885</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$73,752,245</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	17,261,331
200 Personnel Services - Employee Benefits	12,446,655
300 Purchased Professional and Technical Services	201,000
400 Purchased Property Services	11,200
500 Other Purchased Services	1,044,100
600 Supplies	491,076
700 Property	225,000
800 Other Objects	2,600
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$31,682,962</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,690,213
200 Personnel Services - Employee Benefits	3,726,840
300 Purchased Professional and Technical Services	350,500
400 Purchased Property Services	2,050
500 Other Purchased Services	622,500
600 Supplies	76,750
800 Other Objects	1,350
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,470,203</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	694,691
200 Personnel Services - Employee Benefits	457,729
400 Purchased Property Services	9,052
500 Other Purchased Services	800
600 Supplies	85,732
800 Other Objects	200
<b>Total Vocational Education</b>	<b>\$1,248,204</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	139,629
200 Personnel Services - Employee Benefits	76,510
400 Purchased Property Services	5,000
500 Other Purchased Services	8,000
600 Supplies	560
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$229,699</b>
<b>Total Instruction</b>	<b>\$42,631,068</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,944,594
200 Personnel Services - Employee Benefits	1,354,189
300 Purchased Professional and Technical Services	49,400
400 Purchased Property Services	525
500 Other Purchased Services	8,200
600 Supplies	19,400

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,950
<b>Total Support Services - Students</b>	<b>\$3,378,258</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,224,528
200 Personnel Services - Employee Benefits	985,486
300 Purchased Professional and Technical Services	118,200
400 Purchased Property Services	20,800
500 Other Purchased Services	16,350
600 Supplies	81,620
700 Property	278,500
800 Other Objects	3,500
<b>Total Support Services - Instructional Staff</b>	<b>\$2,728,984</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,189,614
200 Personnel Services - Employee Benefits	1,394,970
300 Purchased Professional and Technical Services	101,000
400 Purchased Property Services	2,400
500 Other Purchased Services	108,629
600 Supplies	31,400
800 Other Objects	27,475
<b>Total Support Services - Administration</b>	<b>\$3,855,488</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	341,985
200 Personnel Services - Employee Benefits	236,237
300 Purchased Professional and Technical Services	30,700
400 Purchased Property Services	2,160
600 Supplies	14,656
<b>Total Support Services - Pupil Health</b>	<b>\$625,738</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	402,299
200 Personnel Services - Employee Benefits	299,315
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	2,000
500 Other Purchased Services	54,900
600 Supplies	9,600
800 Other Objects	1,100
<b>Total Support Services - Business</b>	<b>\$821,214</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,694,474
200 Personnel Services - Employee Benefits	1,557,840
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	841,085
500 Other Purchased Services	146,000
600 Supplies	667,968
800 Other Objects	400

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,007,767</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	40,400
200 Personnel Services - Employee Benefits	35,746
400 Purchased Property Services	7,000
500 Other Purchased Services	4,335,000
600 Supplies	365,000
700 Property	8,000
<b>Total Student Transportation Services</b>	<b>\$4,791,146</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	310,529
200 Personnel Services - Employee Benefits	220,965
300 Purchased Professional and Technical Services	99,000
400 Purchased Property Services	20,000
500 Other Purchased Services	4,700
600 Supplies	22,800
700 Property	120,000
800 Other Objects	150
<b>Total Support Services - Central</b>	<b>\$798,144</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	88,842
800 Other Objects	118,447
<b>Total Other Support Services</b>	<b>\$207,289</b>
<b>Total Support Services</b>	<b>\$22,214,028</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,623,752
200 Personnel Services - Employee Benefits	724,487
300 Purchased Professional and Technical Services	68,500
400 Purchased Property Services	38,000
500 Other Purchased Services	193,000
600 Supplies	114,826
800 Other Objects	30,000
<b>Total Student Activities</b>	<b>\$2,792,565</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	314,147
200 Personnel Services - Employee Benefits	129,052
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	7,500
600 Supplies	31,000
<b>Total Community Services</b>	<b>\$483,699</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,276,264</b>
<b>5000 Other Expenditures and Financing Uses</b>	

<u>Description</u>	<u>Amount</u>
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	5,590,885
900 Other Uses of Funds	40,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,630,885</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,630,885</b>
<b>TOTAL EXPENDITURES</b>	<b>\$73,752,245</b>



<u>Cash and Short-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	4,447,812	3,625,000
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	357,330	285,000
Other Capital Projects Fund	473,500	
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>\$5,278,642</b>	<b>\$3,910,000</b>

<u>Long-Term Investments</u>	<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		

<u>Long-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$5,278,642</b>	<b>\$3,910,000</b>

**Long-Term Indebtedness**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	40,990,000	37,990,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	719,600	717,200
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$41,709,600</b>	<b>\$38,707,200</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**

**\$41,709,600**

**\$38,707,200**

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	10,100,000	9,200,000
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>\$10,100,000</b>	<b>\$9,200,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$51,809,600</b>	<b>\$47,907,200</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,025,390
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,855,767
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$10,881,157</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$10,881,157</b>
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