

PRELIMINARY **GENERAL FUND BUDGET**

Fiscal Year 2018-2019

General Fund Budget Approval

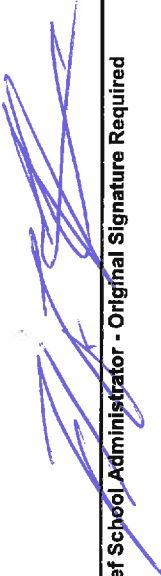
Date of Adoption of the General Fund Budget: 04/24/2018



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Eric Holtzman

Contact Person

eric_holtzman@wasdpa.org

Email Address

5/9/18

Date

5/9/18

Date

5/9/18

Date

(717)762-1191

Telephone

Extn :1131

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Waynesboro Area SD	COUNTY : Franklin	AUN : 112289003
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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	\$58487731
Ending Unassigned Fund Balance	\$1689973
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.9%

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 : Waynesboro Area SD	County : Franklin	AUN Number : 112289003
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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>
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: \$629,411.00 Function 2200, Object 200: \$693,527.00	PDE now requires the reporting of all tuition reimbursement for professional staff in 2270-240. Thus, the salaries associated with this benefit, are primarily located in the 1110-100 account.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is for unplanned expenditures and contingencies pertaining to school district operations.
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.	Budgetary Reserve is for unplanned expenditures and contingencies pertaining to school district expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Funds are designed by the Board of Directors to provide for a retirement incentive program whose benefits were fixed as of 6/30/2013.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned funds are designed by the Board of Directors for identified capital facilities projects.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	391,826
0820 Restricted Fund Balance	
0830 Committed Fund Balance	467,616
0840 Assigned Fund Balance	652,081
0850 Unassigned Fund Balance	1,689,973
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,809,670</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	31,702,265
7000 Revenue from State Sources	25,637,991
8000 Revenue from Federal Sources	1,091,000
9000 Other Financing Sources	56,475
Total Estimated Revenues And Other Financing Sources	<u>\$58,487,731</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$61,297,401</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	23,160,528
6112 Interim Real Estate Taxes	140,671
6113 Public Utility Realty Taxes	27,500
6114 Payments in Lieu of Current Taxes - State / Local	32,560
6140 Current Act 511 Taxes - Flat Rate Assessments	308,564
6150 Current Act 511 Taxes - Proportional Assessments	3,800,709
6400 Delinquencies on Taxes Levied / Assessed by the LEA	798,007
6500 Earnings on Investments	95,000
6700 Revenues from LEA Activities	54,907
6800 Revenues from Intermediary Sources / Pass-Through Funds	645,768
6910 Rentals	9,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	2,602,324
6990 Refunds and Other Miscellaneous Revenue	21,727

REVENUE FROM LOCAL SOURCES \$31,702,265

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	13,538,668
7160 Tuition for Orphans Subsidy	145,000
7240 Driver Education - Student	1,650
7271 Special Education funds for School-Aged Pupils	2,430,875
7292 Pre-K Counts	748,000
7311 Pupil Transportation Subsidy	1,438,598
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	693,582
7330 Health Services (Medical, Dental, Nurse, Act 25)	81,504
7340 State Property Tax Reduction Allocation	731,832
7505 Ready to Learn Block Grant	632,883
7598 Revenue for the Support of Public Schools	1
7810 State Share of Social Security and Medicare Taxes	835,503
7820 State Share of Retirement Contributions	4,359,895

REVENUE FROM STATE SOURCES \$25,637,991

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	792,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	151,000
8517 NCLB, Title IV - 21st Century Schools	18,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	130,000
REVENUE FROM FEDERAL SOURCES	\$1,091,000
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	55,975
9400 Sale of or Compensation for Loss of Fixed Assets	500
OTHER FINANCING SOURCES	\$56,475
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	58,487,731

Act 1 Index (current): 3.3%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$23,160,528
 Amount of Tax Relief for Homestead Exclusions \$731,832
 Total Approx. Tax Revenue: \$23,892,360
 Approx. Tax Levy for Tax Rate Calculation: \$24,933,011

Franklin Total

2017-18 Data

a. Assessed Value \$260,622,810
 b. Real Estate Mills 92.0180
 c. 2016 STEB Market Value \$1,766,494,904
 d. Assessed Value \$263,095,257
 e. Assessed Value of New Constr/ Renov \$0

2017-18 Calculations

f. 2017-18 Tax Levy \$23,981,990
 (a * b) \$23,981,990

2018-19 Calculations

g. Percent of Total Market Value 100.00000%
 h. Rebalanced 2017-18 Tax Levy \$23,981,990
 (f Total * g) \$23,981,990
 i. Base Mills Subject to Index 92.0180
 (h / a * 1000) if no reassessment 92.0180
 (h / (d-e) * 1000) if reassessment 92.0180

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 95.70000%
 k. Tax Levy Needed \$24,933,011
 (Approx. Tax Levy * g) \$24,933,011

I. 2018-19 Real Estate Tax Rate

(k / d * 1000) 94.7680
 m. Tax Levy Generated by Mills \$24,933,011
 (l / 1000 * d) \$24,933,011

III.

n. Tax Levy minus Tax Relief for Homestead Exclusions \$24,201,179
 (m - Amount of Tax Relief for Homestead Exclusions) \$24,201,179
 o. Net Tax Revenue Generated By Mills \$23,160,528
 (n * Est. Pct. Collection) \$23,160,528

Act 1 Index (current): 3.3%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$23,160,528
 Amount of Tax Relief for Homestead Exclusions \$731,832
 Total Approx. Tax Revenue: \$23,892,360
 Approx. Tax Levy for Tax Rate Calculation: \$24,933,011
 Franklin

Total

Index Maximums	Rate	Total
p. Maximum Mills Based On Index (i * (1 + Index))	95.0545	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$25,008,388	\$25,008,388
IV. s. Millage Rate within Index? (if l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$1,029.00	
Number of Homestead/Farmstead Properties	7504	7504
Median Assessed Value of Homestead Properties		\$17,660

Act 1 Index (current): 3.3%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

\$23,160,528

Amount of Tax Relief for Homestead Exclusions

\$731,832

Total Approx. Tax Revenue:

\$23,892,360

Approx. Tax Levy for Tax Rate Calculation:

\$24,933,011

Franklin

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$731,832

\$0

\$731,832

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$731,832

CODE

6111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Percent Collected
Franklin	263,095,257	94.7680	24,933,011	95.70000%
Totals:	263,095,257	24,933,011	24,201,179	95.70000%

	Rate	Estimated Revenue
6120	\$0.00	0
6140	Rate	Estimated Revenue
6141	\$0.00	0
6142	\$0.15	266,744
6143	\$5.00	41,820
6144	\$0.00	0
6145	\$0.00	0
6146	\$0.00	0
6149	\$0.00	0

	Rate	Estimated Revenue	Rate	Estimated Revenue
Total Current Act 511 Taxes -- Flat Rate Assessments		308,564	Tax Levy	308,564
6150			Tax Levy	3,340,709
6151	0.500%			0
6152	0.000%			0
6153	0.500%			460,000
6154	0.000%			0
6155	0.000%			0
6156	0.000%			0
6157	0.000%			0
6159	0			0

	Rate	Estimated Revenue	Rate	Estimated Revenue
Total Current Act 511 Taxes -- Proportional Assessments		3,800,709	Tax Levy	3,800,709
Total Act 511, Current Taxes		4,109,273	Tax Levy	4,109,273
	Act 511 Tax Limit -->	1,766,494,904 X	12	21,197,939
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in: 2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> Franklin	92.0180	94.7680	2.99%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.3%				
6141	Current Act 511 Per Capita Taxes					3.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.15	\$0.15	0.00%	Yes	3.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6144	Current Act 511 Trailer Taxes					3.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6152	Current Act 511 Occupation Taxes					3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6154	Current Act 511 Amusement Taxes					3.3%				
6155	Current Act 511 Business Privilege Taxes					3.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.3%				
6157	Current Act 511 Mercantile Taxes					3.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,806,780
1200 Special Programs - Elementary / Secondary	6,354,404
1300 Vocational Education	1,593,652
1400 Other Instructional Programs - Elementary / Secondary	475,028
1500 Nonpublic School Programs	5,000
1600 Adult Education Programs	29,830
1800 Pre-Kindergarten	748,000
Total Instruction	\$38,012,694
2000 Support Services	
2100 Support Services - Students	2,004,628
2200 Support Services - Instructional Staff	1,425,401
2300 Support Services - Administration	2,763,787
2400 Support Services - Pupil Health	721,922
2500 Support Services - Business	741,036
2600 Operation and Maintenance of Plant Services	3,181,810
2700 Student Transportation Services	2,786,263
2800 Support Services - Central	879,279
2900 Other Support Services	24,129
Total Support Services	\$14,528,255
3000 Operation of Non-Instructional Services	
3200 Student Activities	905,302
3300 Community Services	7,912
Total Operation of Non-Instructional Services	\$913,214
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	300,000
Total Facilities Acquisition, Construction and Improvement Services	\$300,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,283,287
5900 Budgetary Reserve	450,281
Total Other Expenditures and Financing Uses	\$4,733,568
Total Estimated Expenditures and Other Financing Uses	\$58,487,731

Description **Amount**

1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,517,420
200 Personnel Services - Employee Benefits	9,749,855
300 Purchased Professional and Technical Services	422,189
400 Purchased Property Services	147,500
500 Other Purchased Services	3,896,450
600 Supplies	735,929
700 Property	334,437
800 Other Objects	3,000
Total Regular Programs - Elementary / Secondary	\$28,806,780

1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,864,524
200 Personnel Services - Employee Benefits	2,139,832
300 Purchased Professional and Technical Services	1,287,398
500 Other Purchased Services	3,750
600 Supplies	11,050
700 Property	19,500
800 Other Objects	28,350
Total Special Programs - Elementary / Secondary	\$6,354,404

1300 Vocational Education	
100 Personnel Services - Salaries	364,641
200 Personnel Services - Employee Benefits	246,312
400 Purchased Property Services	3,750
500 Other Purchased Services	944,199
600 Supplies	31,500
700 Property	2,500
800 Other Objects	750
Total Vocational Education	\$1,593,652

1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	194,356
200 Personnel Services - Employee Benefits	105,922
300 Purchased Professional and Technical Services	21,500
400 Purchased Property Services	1,500
500 Other Purchased Services	143,000
600 Supplies	3,750
700 Property	5,000
Total Other Instructional Programs - Elementary / Secondary	\$475,028

1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	\$5,000

1600 Adult Education Programs	
100 Personnel Services - Salaries	19,600
200 Personnel Services - Employee Benefits	8,205

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,200
500 Other Purchased Services	675
600 Supplies	150
Total Adult Education Programs	\$29,830
1800 Pre-Kindergarten	
800 Other Objects	748,000
Total Pre-Kindergarten	\$748,000
Total Instruction	\$38,012,694
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,121,180
200 Personnel Services - Employee Benefits	739,398
300 Purchased Professional and Technical Services	42,850
400 Purchased Property Services	150
500 Other Purchased Services	5,050
600 Supplies	84,050
700 Property	4,000
800 Other Objects	7,950
Total Support Services - Students	\$2,004,628
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	629,411
200 Personnel Services - Employee Benefits	693,527
300 Purchased Professional and Technical Services	14,159
400 Purchased Property Services	2,700
500 Other Purchased Services	7,100
600 Supplies	65,254
700 Property	2,000
800 Other Objects	11,250
Total Support Services - Instructional Staff	\$1,425,401
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,389,724
200 Personnel Services - Employee Benefits	1,047,754
300 Purchased Professional and Technical Services	229,975
400 Purchased Property Services	2,200
500 Other Purchased Services	41,972
600 Supplies	27,662
700 Property	3,000
800 Other Objects	21,500
Total Support Services - Administration	\$2,763,787
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	325,470
200 Personnel Services - Employee Benefits	223,683
300 Purchased Professional and Technical Services	153,593
400 Purchased Property Services	500

Description	Amount
500 Other Purchased Services	750
600 Supplies	9,944
700 Property	6,894
800 Other Objects	1,088
Total Support Services - Pupil Health	\$721,922
2500 Support Services - Business	
100 Personnel Services - Salaries	316,642
200 Personnel Services - Employee Benefits	211,977
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	25,000
500 Other Purchased Services	33,217
600 Supplies	140,700
800 Other Objects	10,500
Total Support Services - Business	\$741,036
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	966,597
200 Personnel Services - Employee Benefits	667,616
300 Purchased Professional and Technical Services	4,600
400 Purchased Property Services	903,102
500 Other Purchased Services	154,000
600 Supplies	437,850
700 Property	41,000
800 Other Objects	7,045
Total Operation and Maintenance of Plant Services	\$3,181,810
2700 Student Transportation Services	
100 Personnel Services - Salaries	45,391
200 Personnel Services - Employee Benefits	31,683
500 Other Purchased Services	2,692,764
600 Supplies	5,075
700 Property	11,250
800 Other Objects	100
Total Student Transportation Services	\$2,786,263
2800 Support Services - Central	
100 Personnel Services - Salaries	216,283
200 Personnel Services - Employee Benefits	166,900
300 Purchased Professional and Technical Services	126,584
400 Purchased Property Services	82,156
500 Other Purchased Services	141,524
600 Supplies	94,832
700 Property	47,000
800 Other Objects	4,000
Total Support Services - Central	\$879,279
2900 Other Support Services	
500 Other Purchased Services	24,129
Total Other Support Services	\$24,129

<u>Description</u>	<u>Amount</u>
Total Support Services	\$14,528,255
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	465,566
200 Personnel Services - Employee Benefits	215,619
400 Purchased Property Services	18,400
500 Other Purchased Services	143,717
600 Supplies	38,500
700 Property	5,000
800 Other Objects	18,500
Total Student Activities	\$905,302
3300 Community Services	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	628
300 Purchased Professional and Technical Services	2,000
600 Supplies	3,784
Total Community Services	\$7,912
Total Operation of Non-Instructional Services	\$913,214
4000 Facilities Acquisition, Construction and Improvement Services	
400 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	300,000
Total Facilities Acquisition, Construction and Improvement Services	\$300,000
Total Facilities Acquisition, Construction and Improvement Services	\$300,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,155,773
900 Other Uses of Funds	3,127,514
Total Debt Service / Other Expenditures and Financing Uses	\$4,283,287
5900 Budgetary Reserve	
800 Other Objects	450,281
Total Budgetary Reserve	\$450,281
Total Other Expenditures and Financing Uses	\$4,733,568
TOTAL EXPENDITURES	\$58,487,731

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	1,386,568	1,386,568
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	138,780	138,780
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	633,072	633,072
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	4,100,000	4,100,000
Private Purpose Trust Fund	144,958	144,958
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	122,154	122,154
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments **\$6,525,532** **\$6,525,532**

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

\$6,525,532

\$6,525,532

Long-Term Indebtedness

General Fund	06/30/2018 Estimate	06/30/2019 Projection
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	46,118,632	43,032,680
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	\$46,118,632	\$43,032,680

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		

06/30/2018 Estimate 06/30/2019 Projection

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 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

06/30/2018 Estimate 06/30/2019 Projection

Long-Term Indebtedness

- 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

06/30/2018 Estimate 06/30/2019 Projection

Long-Term Indebtedness

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>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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	\$46,118,632	
Total Long-Term Indebtedness		\$43,032,680

06/30/2018 Estimate

06/30/2019 Projection

Short-Term Payables

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 \$46,118,632 \$43,032,680

Account Description	Amounts
0810 Nonspendable Fund Balance	391,826
0820 Restricted Fund Balance	
0830 Committed Fund Balance	467,616
0840 Assigned Fund Balance	652,081
0850 Unassigned Fund Balance	1,689,973
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,809,670
5900 Budgetary Reserve	450,281
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,651,777