LEA Name: Northern Tioga SD

Class: 3

AUN Number: 117596003

County: Tioga

Proposed

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

Display Copy

General Fund Budget Approval		
Date of Adoption of the General Fund Budget:		
Aulie Reston	5/7/18	
President of the Board - Original Signature Required	Date	
Adller Un Schwal	5/7/18	
Secretary of the Board - Original Signature Required	Date	
Many L. Barnes	5/7/18	
Chief School Administrator - Original Signature Required	Date	
Kathy S VanSchaick	(814)258-5644	Extn :1020
Contact Person	Telephone	Extension
kathy.vanschaick@ntiogasd.org		
Email Address		

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY:	AUN :		
Northern Tioga SD	Tioga	117596	5003	
No school district shall approve an increase in real propending unreserved undesignated fund balance (unassiguageted expenditures:	perty taxes unless in gned) less than or e	t has adopted a budget that inclusional to the specified percentage	ıdes an ∍ of its f	estimated, otal
Total Budgeted Expenditures	and the state of t	Fund Balance % Limit (less than or equal to)		
Less Than or Equal to \$11,999,999	distribution of the state of th	12.0%		
Between \$12,000,000 and \$12,999,999	and the second s	11.5%		
Between \$13,000,000 and \$13,999,999	- Constitution of the Cons	11,0%		
Between \$14,000,000 and \$14,999,999	and the same of th	10.5%		
Between \$15,000,000 and \$15,999,999	A A A A A A A A A A A A A A A A A A A	10.0%		
Between \$16,000,000 and \$16,999,999	Control and Control	9.5%	ABOUT A COMMENT OF THE STATE OF	The second section of the second seco
Between \$17,000,000 and \$17,999,999	and the decision of the second	9.0%	Class I FI File & Contractors	Andrew Control of the
Between \$18,000,000 and \$18,999,999	Ladvidedanda	8.5%	AND STATE OF THE S	
Greater Than or Equal to \$19,000,000	- demonstration	8.0%		
Did you raise property taxes in SY 2018-2019 (compared to 2017-20 if yes, see information below, taken from the 2018-2019 General Fur			Yes No	X .
Total Budgeted Expenditures				\$35807833
Ending Unassigned Fund Balance				\$221969
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures				0.6%
The Estimated Ending Unassigned Fund Balance is within the allowa	able limits.		Yes	X Commonwealth of the Comm
			No	A. S. A.
I hereby certify that the a	above information is ac	curate and complete.		
SIGNATURE OF SUPERINTENDENT	r	DATE		

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 :	County:	AUN Number :		
	Northern Tioga SD	Tioga	117596003		
1	Section 687(a)(1) of the School Code requires the president the proposed budget was prepared, presented and will be not be not Education.	t of the board of school directors of each school district nade available for public inspection using the uniform fo	to certify to the Department of Education that orm prepared and furnished by the Department		
	I hereby certify that the above information is accurate and complete.				

DATE

DUE DATÉ:

PRESIDENT

SIGNATURE OF SCHOOL BOARD

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET Printed 5/2/2018 11:30:17 AM

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$23,733.44 C x 2%: \$9,568.56	We have 130 properties below the homestead exclusion.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$2,226.00 Function 2800, Object 200: \$14,920.00	Tuition for Administration and Certified Support Professionals are included in object code 240.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Working Capital
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.	Working Capital
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Retirement Reserve - \$1,361,796; Technology Reserve (w/Bus Cameras) - \$585,000; Special Education Reserve - \$550,000; Capital Projects Reserve - \$475,000; GASB 54/75 OPEB - \$518,000; Insurance - \$712,000; Board Initiatives \$150,000

Estimated Revenues and Other Financing Sources: Budget Summary

LEA: 117596003 Northern Tioga SD

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

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\$40,381,598

<u>ITEM</u>	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,872,073	
0850 Unassigned Fund Balance	1,900,408	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,772.481</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	11,968,188	
7000 Revenue from State Sources	20,711,961	
8000 Revenue from Federal Sources	928,968	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		\$33,609,117

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	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,000,537
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	11,500
6114 Payments in Lieu of Current Taxes - State / Local	34,300
6140 Current Act 511 Taxes - Flat Rate Assessments	19,876
6150 Current Act 511 Taxes - Proportional Assessments	2,310,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	985,000
6500 Earnings on Investments	29,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	400,000
6910 Rentals	3,700
6940 Tuition from Patrons	6,275
6990 Refunds and Other Miscellaneous Revenue	128,000
REVENUE FROM LOCAL SOURCES	\$11,968,188
REVENUE FROM STATE SOURCES	erantia ala di ancione de ata di
7110 Basic Education Funding	12,566,972
7160 Tuition for Orphans Subsidy	41,650
7220 Vocational Education	78,901
7240 Driver Education - Student	3,900
7271 Special Education funds for School-Aged Pupils	1,704,019
7311 Pupil Transportation Subsidy	1,482,275
7312 Nonpublic and Charter School Pupil Transportation Subsidy	23,100
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	478,428
7505 Ready to Learn Block Grant	446,252
7810 State Share of Social Security and Medicare Taxes	730,556
7820 State Share of Retirement Contributions	3,117,908
REVENUE FROM STATE SOURCES	\$20,711,961
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	667,809
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals 8521 Vocational Education - Operating Expenditures	90,352 49,676
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	121,131
REVENUE FROM FEDERAL SOURCES	\$928,968
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	33,609,117 Page 6

AUN: 117596003 Northern Tioga SD

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Act 1 Index (current): 3.5%

Calculation Method:	Rate
---------------------	------

Calc	ulation Method:	Rate	
Appr	ox. Tax Revenue from RE Taxes:	\$8,000,537	
Amount of Tax Relief for Homestead Exclusions		\$478,428	
Total	Approx. Tax Revenue:	\$8,478,965	
Appr	ox. Tax Levy for Tax Rate Calculation:	\$9,549,464	
		Tioga	Total
	2017-18 Data	መዋቀስብ መስነብ እና ስቀ _{ን የ} አብ ሲያስቀር ነ አለር ነ _{ን የ} አለር አለር ነው የተመሰቀ ነገር በተመመቀ የሚመን የሚመን የሚያስፈጥ የሚያስፈጥ ተመታ የሚያስፈጥ መታወት ነገር ነ	
	a. Assessed Value	\$530,180,947	\$530,180,947
	b. Real Estate Mills	17.3831	
l. •	2018-19 Data		
	c. 2016 STEB Market Value	\$705,552,424	\$705,552,424
	d. Assessed Value	\$534,921,047	\$534,921,047
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2017-18 Calculations	обы байын байын байын байын байын оргон	R набанда башкалдындандандандан көсө эз эзгектен төмөтүн күмөнөң түр нарторонулгун күлөрөнүн күлөрөнүн күлөрөнү
	f. 2017-18 Tax Levy	\$9,216,188	\$9,216,188
	(a * b)		
:	2018-19 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
11.	h. Rebalanced 2017-18 Tax Levy	\$9,216,188	\$9,216,188
	(f Total * g)		
	i. Base Mills Subject to Index	17.3831	
	(h / a * 1000) if no reassessment		
r nimus communi	(h / (d-e) * 1000) if reassessment		PERFER SERVEY SE
(Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	88.19871%	88.19871%
	k. Tax Levy Needed	\$9,549,464	\$9,549,464
	(Approx. Tax Levy * g)		
	I. 2018-19 Real Estate Tax Rate	17.8521	
III.	(k / d * 1000)		
••••	m. Tax Levy Generated by Mills	\$9,549,464	\$9,549,464
	(I / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,071,036
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		\$8,000,537
	(n * Est. Pct. Collection)	_	age-7

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Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$8,000,537
Amount of Tax Relief for Homestead Exclusions	<u>\$478,428</u>
Total Approx. Tax Revenue:	\$8,478,965
Approx. Tax Levy for Tax Rate Calculation:	\$9,549,464

		Tioga	Total
fel codesion are mail	Index Maximums	е жаштанштан каралдаландар - ч. к. чал кене жер, к. үзүнөрүү улутанынынын ашагы кен се санынгар декен	$s_{1}(s_{2},s_{3},s_{4},s_{5},s_{5})(s_{4},s_{5})(s_{2}(s_{2},s_{5})(s_{4},s_{5},s_{5})(s_{4},s_{5},s_{5})(s_{4},s_{5},s_{5})(s_{4},s_{5},s_{5})(s_{4},s_{5},s_{5})(s_{4},s_{5},s_{5},s_{5})(s_{4},s_{5},s_{5},s_{5})(s_{4},s_{5},$
	p. Maximum Mills Based On Index	17.9915	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$9,624,032	\$9,624,032
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If I > p Then No)		
	t. Tax Levy In Excess of Index	\$0	\$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	\$0	\$0
	(t * Est. Pct. Collection)		

I	nformation Related to Property Tax Relief		
V.	Assessed Value Exclusion per Homestead	\$8,104.00	
	Number of Homestead/Farmstead Properties	3471	3471
	Median Assessed Value of Homestead Properties		\$68,415

Real Estate Tax Rate (RETR) Report

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

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AUN: 117596003

Northern Tioga SD

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Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$8,000,537

Amount of Tax Relief for Homestead Exclusions

\$478,428

Total Approx. Tax Revenue:

\$8,478,965

Approx, Tax Levy for Tax Rate Calculation:

\$9,549,464

Tioga

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$478,428

Lowering RE Tax Rate

\$478,428

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

\$0

Amount of Tax Relief from State/Local Sources

\$478,428

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Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Page - 1 of 1

CODE

6111 <u>Curre</u>	ent Real Estate Taxes		Amount of Tax Relief for	Tax Levy Minus Homeste	<u>ead</u>	Net Tax Revenue
County Nam	ne Taxable Assessed Value Real Estate Mills	Tax Levy Generated by Mills	Homestead Exclusions	Exclusions	Percent Collected	Generated By Mills
Tioga	534,921,047 17.85	21 9,549,464			88.19871%	
Totals:	534,921,047	9,549,464	478,428	9,071,0	036 X 88.19871%	= 8,000,537
			Rate			Estimated Revenue
0400	Current Bay Capita Tayon, Spatian 670					
6120	Current Per Capita Taxes, Section 679	a+a	\$0.00	1.10 P. 1. 27 1.3	T 1	0 F=6t-d D
6140	Current Act 511 Taxes – Flat Rate Assessme	nis		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 Rat	e	\$0.00	\$0.00	0	
6143	Current Act 511 Local Services Taxes		\$5.00	\$0.00	19,876	19,876
6144	Current Act 511 Trailer Taxes		\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes I		\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes -		\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Asse	ssments	\$0.00	\$0.00	0	0
eriniki	Total Current Act 511 Taxes - Flat Rate A	ssessments			19,876	19,876
6150	Current Act 511 Taxes - Proportional Assess	<u>ments</u>	Rate A	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		1.200%	0.000%	2,150,000	2,150,000
6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes		0.500%	0.000%	160,000	160,000
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 A	ssessments	0	0	0	0
11/21/5/2015/19/19	Total Current Act 511 Taxes - Proportions	al Assessments			2,310,000	2,310,000
	Total Act 511, Current Taxes					2,329,876
	gast mint beit valle mil den mint mil den stelle beit sich sich sich sich sich sich sich sich		Tax Limit>	705,552,424 X	12	8,466,629
		AGI 311	iaa liiita	Market Value	Mills	(511 Limit)
				mainet value		Salata de Control

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Tax		Tax Rate Ch	arged in:	Percent	Less than		Additional Charge		Percent	Less than
Functio n	Description	2017-18 (Rebalanced)	2018-19	Change in Rate	or equal to Index	Index	2017-18 (Rebalanced)	2018-19	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									
	Tioga	17.3831	17.8521	2.70%	Yes	3.5%				
Curre	ent Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
Curre	ent Act 511 Taxes - Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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Total Estimated Expenditures and Other Financing Uses

Page - 1 of 1 Printed 5/2/2018 11:30:22 AM Amount Description 1000 Instruction 16,090,958 1100 Regular Programs - Elementary / Secondary 5.253,466 1200 Special Programs - Elementary / Secondary 279,214 1300 Vocational Education 165,018 1400 Other Instructional Programs - Elementary / Secondary 408,278 .1800 Pre-Kindergarten \$22,196,934 **Total Instruction** 2000 Support Services 1,069,771 2100 Support Services - Students 1,551,512 2200 Support Services - Instructional Staff 1,942,389 2300 Support Services - Administration 345,081 2400 Support Services - Pupil Health 362,625 2500 Support Services - Business 2,657,809 2600 Operation and Maintenance of Plant Services 1,998,920 2700 Student Transportation Services 127,016 2800 Support Services - Central 2,500 2900 Other Support Services \$10,057,623 **Total Support Services** 3000 Operation of Non-Instructional Services 587,996 3200 Student Activities 45,144 3300 Community Services \$633,140 Total Operation of Non-Instructional Services 5000 Other Expenditures and Financing Uses 1,566,784 5100 Debt Service / Other Expenditures and Financing Uses 525,500 5200 Interfund Transfers - Out 827,852 5900 Budgetary Reserve \$2,920,136 Total Other Expenditures and Financing Uses \$35,807,833

2018-2019 Final General Fund Budget		Estimated Expenditures and Other Financing Uses: Detail
LEA: 117596003 Northern Tioga SD		
Printed 5/2/2018 11:30:23 AM		Page - 1 of 4
<u>Description</u>		Amount
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	•	
100 Personnel Services - Salaries		8,641,223
200 Personnel Services - Employee Benefits		5,938,274
300 Purchased Professional and Technical Services		60,320
400 Purchased Property Services		69,600
500 Other Purchased Services		605,988
600 Supplies		685,698
700 Property		89,250
800 Other Objects		605
Total Regular Programs - Elementary / Secondary		\$16,090,958
1200 Special Programs - Elementary / Secondary	· ·	,
100 Personnel Services - Salaries		2,440,465
200 Personnel Services - Employee Benefits		2,202,060
300 Purchased Professional and Technical Services		213,000
400 Purchased Property Services		3,956
500 Other Purchased Services		362,150
600 Supplies		31,835
Total Special Programs - Elementary / Secondary		\$5,253,466
1300 Vocational Education		
100 Personnel Services - Salaries		133,287
200 Personnel Services - Employee Benefits		90,183
400 Purchased Property Services		450
500 Other Purchased Services		22,300
600 Supplies		17,210
700 Property		15,784
Total Vocational Education		\$279,214
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		62,695
200 Personnel Services - Employee Benefits		34,534
300 Purchased Professional and Technical Services		15,000
400 Purchased Property Services		11,600
500 Other Purchased Services		38,450 2,739
600 Supplies Total Other Instructional Programs - Elementary / Secondary		\$165,018
	er en ser gerger statt gegenste statiste i se state en nev test statiste statistis geministre (1777), et grif Gebruse En ser generalistis gegenste statiste i se state en nev test statiste statistis geministre (1777), et grif Gebruse	paramagan paraman na manana ya manana na
1800 Pre-Kindergarten		225 620
100 Personnel Services - Salaries		235,628 169,650
200 Personnel Services - Employee Benefits		3,000
600 Supplies		egan in agreement from the control of the control o
Total Pre-Kindergarten		\$408,278
Total Instruction		\$22,196,934
2000 Support Services	•	
2100 Support Services - Students		
100 Personnel Services - Salaries	Page 13	588,736

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	428,567
300 Purchased Professional and Technical Services	18,500
400 Purchased Property Services	2,500
500 Other Purchased Services	11,874
600 Supplies	17,744
800 Other Objects	1,850
Total Support Services - Students	\$1,069,771
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	675,561
200 Personnel Services - Employee Benefits	502,141
300 Purchased Professional and Technical Services	108,234
400 Purchased Property Services	16,940
500 Other Purchased Services	36,476
600 Supplies	183,757
700 Property	26,484
800 Other Objects	1,919
Total Support Services - Instructional Staff	
2300 Support Services - Administration	040,400
100 Personnel Services - Salaries	943,493
200 Personnel Services - Employee Benefits	620,794
300 Purchased Professional and Technical Services	155,950
400 Purchased Property Services	42,229
500 Other Purchased Services	111,786 51,137
600 Supplies	17,000
800 Other Objects	\$1,942,389
Total Support Services - Administration	
2400 Support Services - Pupil Health	407.000
100 Personnel Services - Salaries	167,888
200 Personnel Services - Employee Benefits	155,120
300 Purchased Professional and Technical Services	8,100
400 Purchased Property Services	500 1,000
500 Other Purchased Services	12,473
600 Supplies	\$345,081
Total Support Services - Pupil Health	and a second of the first of the contract of t
2500 Support Services - Business	186,773
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	141,648 8,695
300 Purchased Professional and Technical Services	4,529
400 Purchased Property Services 500 Other Purchased Services	4,529
	8,480
600 Supplies	700
800 Other Objects	\$362,625
Total Support Services - Business 2600 Constitute and Maintenance of Plant Services	
2600 Operation and Maintenance of Plant Services 100 Personnel Services - Salaries	793,675
Page 14	735,010

2018-2019 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Deta
LEA: 117596003 Northern Tioga SD	
Printed 5/2/2018 11:30:23 AM	Page - 3 of 4
Description	<u>Amount</u>
200 Personnel Services - Employee Benefits	627,045
300 Purchased Professional and Technical Services	144,500
400 Purchased Property Services	206,707
500 Other Purchased Services	151,000
600 Supplies	681,182 53,450
700 Property 800 Other Objects	250
	\$2,657,809
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	2,500
500 Other Purchased Services	1,986,620
600 Supplies	4,800
Total Student Transportation Services	\$1,998,920
2800 Support Services - Central	200
100 Personnel Services - Salaries	2,226
200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	14,920 34,500
500 Other Purchased Services	6,800
600 Supplies	68,570
	\$127,016
2900 Other Support Services	
500 Other Purchased Services	2,500
Total Other Support Services	\$2,500
Total Support Services	\$10,057,623
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	293,412
200 Personnel Services - Employee Benefits	95,535
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services 500 Other Purchased Services	4,000 107,800
600 Supplies	71,562
700 Property	7,540
800 Other Objects	5,647
Total Student Activities	\$587,996
3300 Community Services	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,256
500 Other Purchased Services	4,000
600 Supplies	
Total Community Services	\$45,144
Total Operation of Non-Instructional Services	\$633,140

2018-2019 Final General Fund Budget	es and Other Financing Uses. Detail
LEA: 117596003 Northern Tioga SD	
Printed 5/2/2018 11:30:23 AM	Page - 4 of 4
<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	872,784
900 Other Uses of Funds	694,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,566,784
5200 Interfund Transfers - Out	
900 Other Uses of Funds	525,500
Total Interfund Transfers - Out	\$525,500
5900 Budgetary Reserve	
800 Other Objects	827,852
Total Budgetary Reserve	\$827,852
Total Other Expenditures and Financing Uses	\$2,920,136
TOTAL EXPENDITURES	\$35,807,833

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Cash and Short-Term Investments	06/30/2018 Estimate	06/30/2019 Projection
General Fund	6,500,000	6,000,000
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	1,300,000	1,305,000
Other Capital Projects Fund	100,000	100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	240,000	240,000
Child Care Operations Fund		
Other Enterprise Funds	•	
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,140,000	\$7,645,000
Total Cash and Short-Term Investments Long-Term Investments	\$8,140,000 06/30/2018 Estimate	\$7,645,000 06/30/2019 Projection
Long-Term Investments	06/30/2018 Estimate	06/30/2019 Projection
Long-Term Investments General Fund	06/30/2018 Estimate	06/30/2019 Projection
Long-Term Investments General Fund Public Purpose (Expendable) Trust Fund	06/30/2018 Estimate	06/30/2019 Projection
Long-Term Investments General Fund Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds	06/30/2018 Estimate	06/30/2019 Projection
Long-Term Investments General Fund Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund	06/30/2018 Estimate	06/30/2019 Projection
Long-Term Investments 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	<u>06/30/2018 Estimate</u> 4,000,000	06/30/2019 Projection 4,000,000
Long-Term Investments 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	06/30/2018 Estimate 4,000,000 5,200,000	06/30/2019 Projection 4,000,000 5,225,000
Long-Term Investments 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	06/30/2018 Estimate 4,000,000 5,200,000	06/30/2019 Projection 4,000,000 5,225,000
Long-Term Investments 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	06/30/2018 Estimate 4,000,000 5,200,000	06/30/2019 Projection 4,000,000 5,225,000
Long-Term Investments 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	06/30/2018 Estimate 4,000,000 5,200,000	06/30/2019 Projection 4,000,000 5,225,000
Long-Term Investments 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	06/30/2018 Estimate 4,000,000 5,200,000	06/30/2019 Projection 4,000,000 5,225,000
Long-Term Investments 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	06/30/2018 Estimate 4,000,000 5,200,000	06/30/2019 Projection 4,000,000 5,225,000
Long-Term Investments 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	06/30/2018 Estimate 4,000,000 5,200,000	06/30/2019 Projection 4,000,000 5,225,000
Long-Term Investments 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 Fund Food Service / Cafeteria Operations Fund Other Enterprise Funds Internal Service Fund Private Purpose Trust Fund	06/30/2018 Estimate 4,000,000 5,200,000	06/30/2019 Projection 4,000,000 5,225,000
Long-Term Investments 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	06/30/2018 Estimate 4,000,000 5,200,000	06/30/2019 Projection 4,000,000 5,225,000

Schedule Of Cash And Investments (CAIN)

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Long-Term Investments	06/30/2018 Estimate	06/30/2019 Projection
Permanent Fund		
Total Long-Term Investments	\$26,700,000	\$16,725,000
TOTAL CASH AND INVESTMENTS	\$34,840,000	\$24,370,000

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0520 Extended-Term Financing Agreements Payable

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Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
General Fund		
0510 Bonds Payable	23,445,000	22,565,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	200,000	210,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	520,000	750,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$24,165,000	\$23,525,000
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	The state with the second state of the second state of the second state of the second second state of the second	
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	The stands state experience and sense have the sense of the	O provincia de la completa de la com
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		

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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		a A BEREINE
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	er er er en	
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		and a second of the
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		

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Total Private Purpose Trust Fund

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06/30/2018 Estimate Long-Term Indebtedness 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

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0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

		. *
Long-Term Indebtedness	<u>06/30/2018 Estimate</u> <u>0</u>	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		

Schedule Of Indebtedness (DEBT)

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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	\$24,165,000	\$23,525,000

06/30/2019 Projection

2018-2019 Final General Fund Budget

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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

\$24,165,000

06/30/2018 Estimate

\$23,525,000

TOTAL INDEBTEDNESS

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Fund Balance Summary (FBS)

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Account Description	Amounts
0810 Nonspendable Fund Balance	от в применения в по
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,351,796
0850 Unassigned Fund Balance	221,969
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,573,765
5900 Budgetary Reserve	827,852
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,401,617

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