

Proposed

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

Exhibit # 18
Display Copy

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Julie Preston

President of the Board - Original Signature Required

5/7/18

Date

Kathy VanSchaick

Secretary of the Board - Original Signature Required

5/7/18

Date

Marian L. Barnes

Chief School Administrator - Original Signature Required

5/7/18

Date

Kathy S VanSchaick

Contact Person

(814)258-5644

Telephone

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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 : Northern Tioga SD	COUNTY : Tioga	AUN : 117596003
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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	\$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 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 : Northern Tioga SD	County : Tioga	AUN Number : 117596003
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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>
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

ITEM

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

\$6,772,481

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

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

\$40,381,598

	<u>Amount</u>
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	
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	90,352
8521 Vocational Education - Operating Expenditures	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

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

2017-18 Data

a. Assessed Value	\$530,180,947	\$530,180,947
b. Real Estate Mills	17.3831	

I. 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

f. 2017-18 Tax Levy (a * b)	\$9,216,188	\$9,216,188
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2018-19 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$9,216,188	\$9,216,188
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	17.3831	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	88.19871%	88.19871%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$9,549,464	\$9,549,464
I. 2018-19 Real Estate Tax Rate (k / d * 1000)	17.8521	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$9,549,464	\$9,549,464
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$9,071,036
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$8,000,537

Act 1 Index (current): 3.5%

Calculation Method:

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
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.9915	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,624,032	\$9,624,032
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	\$8,104.00	
Number of Homestead/Farmstead Properties	3471	3471
Median Assessed Value of Homestead Properties		\$68,415

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

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$478,428	Lowering RE Tax Rate	\$0	\$478,428
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$478,428

CODE

6111	<u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				
Tioga	534,921,047	17.8521	9,549,464			88.19871%	
Totals:	534,921,047		9,549,464	478,428	=	9,071,036 X	88.19871% = 8,000,537

	<u>Rate</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>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	0
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$5.00	19,876
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			19,876
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	1.200%	2,150,000
6152	Current Act 511 Occupation Taxes	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	160,000
6154	Current Act 511 Amusement Taxes	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0
Total Current Act 511 Taxes – Proportional Assessments			2,310,000
Total Act 511, Current Taxes			2,329,876
	Act 511 Tax Limit -->	705,552,424 X	12
		Market Value	Mills
			8,466,629
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Tioga	17.3831	17.8521	2.70%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,090,958
1200 Special Programs - Elementary / Secondary	5,253,466
1300 Vocational Education	279,214
1400 Other Instructional Programs - Elementary / Secondary	165,018
1800 Pre-Kindergarten	408,278
Total Instruction	\$22,196,934
2000 Support Services	
2100 Support Services - Students	1,069,771
2200 Support Services - Instructional Staff	1,551,512
2300 Support Services - Administration	1,942,389
2400 Support Services - Pupil Health	345,081
2500 Support Services - Business	362,625
2600 Operation and Maintenance of Plant Services	2,657,809
2700 Student Transportation Services	1,998,920
2800 Support Services - Central	127,016
2900 Other Support Services	2,500
Total Support Services	\$10,057,623
3000 Operation of Non-Instructional Services	
3200 Student Activities	587,996
3300 Community Services	45,144
Total Operation of Non-Instructional Services	\$633,140
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,566,784
5200 Interfund Transfers - Out	525,500
5900 Budgetary Reserve	827,852
Total Other Expenditures and Financing Uses	\$2,920,136
Total Estimated Expenditures and Other Financing Uses	\$35,807,833

<u>Description</u>	<u>Amount</u>
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
600 Supplies	2,739
Total Other Instructional Programs - Elementary / Secondary	\$165,018
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	235,628
200 Personnel Services - Employee Benefits	169,650
600 Supplies	3,000
Total Pre-Kindergarten	\$408,278
Total Instruction	\$22,196,934
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	588,736

<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	\$1,551,512
2300 Support Services - Administration	
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
600 Supplies	51,137
800 Other Objects	17,000
Total Support Services - Administration	\$1,942,389
2400 Support Services - Pupil Health	
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
500 Other Purchased Services	1,000
600 Supplies	12,473
Total Support Services - Pupil Health	\$345,081
2500 Support Services - Business	
100 Personnel Services - Salaries	186,773
200 Personnel Services - Employee Benefits	141,648
300 Purchased Professional and Technical Services	8,695
400 Purchased Property Services	4,529
500 Other Purchased Services	11,800
600 Supplies	8,480
800 Other Objects	700
Total Support Services - Business	\$362,625
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	793,675

<u>Description</u>	<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
700 Property	53,450
800 Other Objects	250
Total Operation and Maintenance of Plant Services	\$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	
100 Personnel Services - Salaries	2,226
200 Personnel Services - Employee Benefits	14,920
300 Purchased Professional and Technical Services	34,500
500 Other Purchased Services	6,800
600 Supplies	68,570
Total Support Services - Central	\$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	4,000
500 Other Purchased Services	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	26,888
Total Community Services	\$45,144
Total Operation of Non-Instructional Services	\$633,140

<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

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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

Long-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	4,000,000	4,000,000
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	5,200,000	5,225,000
Other Capital Projects Fund	17,500,000	7,500,000
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		
Total Long-Term Investments	\$26,700,000	\$16,725,000
TOTAL CASH AND INVESTMENTS	\$34,840,000	\$24,370,000

Long-Term Indebtedness

General Fund

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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		

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

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

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

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

Total Permanent Fund

Total Long-Term Indebtedness

\$24,165,000

\$23,525,000

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$24,165,000	\$23,525,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
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

