

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

*Keith Bavis*

\_\_\_\_\_  
President of the Board - Original Signature Required

*6/18/18*

\_\_\_\_\_  
Date

*Mary Ann Boardman*

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

*6-18-18*

\_\_\_\_\_  
Date

*William J. Clark*

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

*6-18-18*

\_\_\_\_\_  
Date

Mary Ann Boardman

\_\_\_\_\_  
Contact Person

(570)744-2521

\_\_\_\_\_  
Telephone

Extn :2207

\_\_\_\_\_  
Extension

mboardman@nebpanthers.com

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northeast Bradford SD	COUNTY : Bradford	AUN : 117083004
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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	\$14265445
Ending Unassigned Fund Balance	\$633108
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.4%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT 	DATE 6-20-18
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Northeast Bradford SD	<b>County :</b> Bradford	<b>AUN Number :</b> 117083004
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

**I hereby certify that the above information is accurate and complete.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> <i>Keith Bowen</i>	<b>DATE</b> 5/24/18
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve is for unplanned necessary expenses.
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.	The budgetary reserve is for unplanned necessary expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The budgetary reserve is for unplanned necessary expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The budgetary reserve is for unplanned necessary expenses.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	2,000
0830 Committed Fund Balance	1,327,688
0840 Assigned Fund Balance	1,600,000
0850 Unassigned Fund Balance	503,166
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,430,854</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	4,498,910
7000 Revenue from State Sources	8,962,538
8000 Revenue from Federal Sources	313,995
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$13,775,443</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$17,206,297</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	3,235,382
6113 Public Utility Realty Taxes	4,146
6114 Payments in Lieu of Current Taxes - State / Local	6,742
6140 Current Act 511 Taxes - Flat Rate Assessments	12,200
6150 Current Act 511 Taxes - Proportional Assessments	667,705
6400 Delinquencies on Taxes Levied / Assessed by the LEA	273,500
6500 Earnings on Investments	15,500
6700 Revenues from LEA Activities	28,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	184,535
6910 Rentals	19,200
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	14,500
6990 Refunds and Other Miscellaneous Revenue	22,000

**REVENUE FROM LOCAL SOURCES \$4,498,910****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	5,958,080
7250 Migratory Children	80
7271 Special Education funds for School-Aged Pupils	588,935
7311 Pupil Transportation Subsidy	818,925
7312 Nonpublic and Charter School Pupil Transportation Subsidy	18,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	32,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,827
7340 State Property Tax Reduction Allocation	99,654
7505 Ready to Learn Block Grant	165,568
7810 State Share of Social Security and Medicare Taxes	247,180
7820 State Share of Retirement Contributions	1,018,289

**REVENUE FROM STATE SOURCES \$8,962,538****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	250,928
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,836
8517 NCLB, Title IV - 21st Century Schools	10,000
8519 NCLB, Title VI - Flexibility and Accountability	10,268

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,963
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$313,995</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>13,775,443</b>

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,235,382</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$99,654</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$3,335,036</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$3,505,319</b>	
	<b>Bradford</b>	<b>Total</b>

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<b>2017-18 Data</b>		
a. Assessed Value	\$90,889,375	\$90,889,375
b. Real Estate Mills	37.0530	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$311,887,417	\$311,887,417
d. Assessed Value	\$91,492,100	\$91,492,100
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$3,367,724	\$3,367,724
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2017-18 Tax Levy</b>	<b>\$3,367,724</b>	<b>\$3,367,724</b>
(f Total * g)		
i. Base Mills Subject to Index	37.0530	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$3,505,319	\$3,505,319
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>38.3128</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$3,505,319</b>	<b>\$3,505,319</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,405,665
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,235,382
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$3,235,382

Amount of Tax Relief for Homestead Exclusions

\$99,654

Total Approx. Tax Revenue:

\$3,335,036

Approx. Tax Levy for Tax Rate Calculation:

\$3,505,319

Bradford

Total

**Index Maximums**

p. Maximum Mills Based On Index

38.3128

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$3,505,319

\$3,505,319

IV. (p / 1000 \* d)

s. Millage Rate within Index?

Yes

(If l > 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)

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead

\$1,901.00

V. Number of Homestead/Farmstead Properties

1364

1364

Median Assessed Value of Homestead Properties

\$21,500

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,235,382</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$99,654</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$3,335,036</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$3,505,319</b>
	<b>Bradford</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$99,654	Lowering RE Tax Rate	\$0	\$99,654
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$99,654</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Bradford	91,492,100	38.3128	3,505,319			95.00000%	
<b>Totals:</b>	<b>91,492,100</b>		<b>3,505,319</b>	- 99,654 =	3,405,665 X	95.00000% =	3,235,382

	<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>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	12,200
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 12,200 12,200**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	410,000	410,000
6152 Current Act 511 Occupation Taxes	0.2070	0.000	207,705	207,705
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000	50,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 667,705 667,705**

**Total Act 511, Current Taxes 679,905**

<b>Act 511 Tax Limit --&gt;</b>	<b>311,887,417 X</b>	<b>12</b>	<b>3,742,649</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Bradford	37.0530	38.3128	3.40%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6152	Current Act 511 Occupation Taxes	0.2070	0.2070	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	6,176,793
1200 Special Programs - Elementary / Secondary	2,230,641
1300 Vocational Education	346,908
<b>Total Instruction</b>	<b>\$8,754,342</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	513,299
2200 Support Services - Instructional Staff	118,612
2300 Support Services - Administration	1,075,474
2400 Support Services - Pupil Health	136,704
2500 Support Services - Business	478,830
2600 Operation and Maintenance of Plant Services	929,771
2700 Student Transportation Services	1,026,141
2800 Support Services - Central	311,331
<b>Total Support Services</b>	<b>\$4,590,162</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	314,051
<b>Total Operation of Non-Instructional Services</b>	<b>\$314,051</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	118,372
5200 Interfund Transfers - Out	438,518
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$606,890</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$14,265,445</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,406,647
200 Personnel Services - Employee Benefits	2,342,654
300 Purchased Professional and Technical Services	56,875
400 Purchased Property Services	18,520
500 Other Purchased Services	279,650
600 Supplies	57,877
700 Property	13,300
800 Other Objects	1,270
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,176,793</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	830,027
200 Personnel Services - Employee Benefits	626,434
300 Purchased Professional and Technical Services	600,590
500 Other Purchased Services	172,190
600 Supplies	1,400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,230,641</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	41,050
200 Personnel Services - Employee Benefits	27,884
400 Purchased Property Services	1,000
500 Other Purchased Services	268,012
600 Supplies	7,087
800 Other Objects	1,875
<b>Total Vocational Education</b>	<b>\$346,908</b>
<b>Total Instruction</b>	<b>\$8,754,342</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	292,715
200 Personnel Services - Employee Benefits	194,535
300 Purchased Professional and Technical Services	6,870
400 Purchased Property Services	4,270
500 Other Purchased Services	2,695
600 Supplies	11,914
800 Other Objects	300
<b>Total Support Services - Students</b>	<b>\$513,299</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	72,500
200 Personnel Services - Employee Benefits	39,217
300 Purchased Professional and Technical Services	1,000
600 Supplies	5,370
800 Other Objects	525
<b>Total Support Services - Instructional Staff</b>	<b>\$118,612</b>

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	498,198
200 Personnel Services - Employee Benefits	355,151
300 Purchased Professional and Technical Services	160,900
500 Other Purchased Services	33,800
600 Supplies	15,195
800 Other Objects	12,230
<b>Total Support Services - Administration</b>	<b>\$1,075,474</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	77,500
200 Personnel Services - Employee Benefits	53,979
300 Purchased Professional and Technical Services	2,705
500 Other Purchased Services	500
600 Supplies	1,890
800 Other Objects	130
<b>Total Support Services - Pupil Health</b>	<b>\$136,704</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	177,712
200 Personnel Services - Employee Benefits	148,858
300 Purchased Professional and Technical Services	38,750
400 Purchased Property Services	4,800
500 Other Purchased Services	91,660
600 Supplies	14,550
800 Other Objects	2,500
<b>Total Support Services - Business</b>	<b>\$478,830</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	265,551
200 Personnel Services - Employee Benefits	243,700
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	103,980
500 Other Purchased Services	100
600 Supplies	270,000
700 Property	35,940
800 Other Objects	3,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$929,771</b>
<b>2700 Student Transportation Services</b>	
300 Purchased Professional and Technical Services	2,300
400 Purchased Property Services	7,000
500 Other Purchased Services	1,012,951
600 Supplies	3,890
<b>Total Student Transportation Services</b>	<b>\$1,026,141</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	76,751
200 Personnel Services - Employee Benefits	61,348
300 Purchased Professional and Technical Services	15,400

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	6,050
500 Other Purchased Services	1,000
600 Supplies	138,782
700 Property	12,000
<b>Total Support Services - Central</b>	<b>\$311,331</b>
<b>Total Support Services</b>	<b>\$4,590,162</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	136,100
200 Personnel Services - Employee Benefits	57,176
300 Purchased Professional and Technical Services	56,640
400 Purchased Property Services	400
500 Other Purchased Services	41,785
600 Supplies	12,800
700 Property	3,000
800 Other Objects	6,150
<b>Total Student Activities</b>	<b>\$314,051</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$314,051</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	118,372
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$118,372</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	438,518
<b>Total Interfund Transfers - Out</b>	<b>\$438,518</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	50,000
<b>Total Budgetary Reserve</b>	<b>\$50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$606,890</b>
<b>TOTAL EXPENDITURES</b>	<b>\$14,265,445</b>



**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	5,200,000	4,600,000
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	203,000	53,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10	10
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	48,800	42,200
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	71,000	71,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,522,810</b>	<b>\$4,766,210</b>

**Long-Term Investments**

**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		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$5,522,810</b>	<b>\$4,766,210</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	2,905,000	2,605,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	12,000	12,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	280,000	280,000
0599 Other Noncurrent Liabilities	536,800	423,594
<b>Total General Fund</b>	<b>\$3,733,800</b>	<b>\$3,320,594</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

## 2018-2019 Final General Fund Budget

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**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$3,733,800</b>	<b>\$3,320,594</b>

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	150,000	150,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$150,000</b>	<b>\$150,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$3,883,800</b>	<b>\$3,470,594</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	2,000
0830 Committed Fund Balance	1,327,688
0840 Assigned Fund Balance	980,056
0850 Unassigned Fund Balance	633,108
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,940,852</b>
<b>5900 Budgetary Reserve</b>	<b>50,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,992,852</b>