

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2018



President of the Board - Original Signature Required

Date 6/25/18



Secretary of the Board - Original Signature Required

Date 6/25/18



Chief School Administrator - Original Signature Required

Date 6/25/18

Benjamin J Enders

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

24 PS 6-688

(10/2010)

<b>SCHOOL DISTRICT :</b> Jersey Shore Area SD	<b>COUNTY :</b> Lycoming	<b>AUN :</b> 117414003
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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	\$41386747
Ending Unassigned Fund Balance	\$1834208
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.

<b>SIGNATURE OF SUPERINTENDENT</b> 	<b>DATE</b> 6/25/18
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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> Jersey Shore Area SD	<b>County :</b> Lycoming	<b>AUN Number :</b> 117414003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/14/18
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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>
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2400, Object 100: \$197,029.00 Function 2400, Object 200: \$200,438.00	Increases in Health Insurance and Retirement Expense has resulted in benefits being greater than wages.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Prudent Fiscal Management
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.	Prudent Fiscal Management
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for PSERS and Health Insurance Increases

<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	161,573	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,630,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,944,708	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$5,574,708</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	17,583,701	
7000 Revenue from State Sources	23,140,648	
8000 Revenue from Federal Sources	546,898	
9000 Other Financing Sources	5,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$41,276,247</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$46,850,955</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	12,154,956
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	149,500
6150 Current Act 511 Taxes - Proportional Assessments	3,950,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	650,000
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	438,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	33,245
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$17,583,701</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	13,128,638
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	109,485
7271 Special Education funds for School-Aged Pupils	1,822,585
7292 Pre-K Counts	340,000
7311 Pupil Transportation Subsidy	1,178,701
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	779,742
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	1,144,978
7501 PA Accountability Grants	489,271
7810 State Share of Social Security and Medicare Taxes	741,901
7820 State Share of Retirement Contributions	3,340,347
<b>REVENUE FROM STATE SOURCES</b>	<b>\$23,140,648</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	419,906
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	85,688
8521 Vocational Education - Operating Expenditures	31,304
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$546,898</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
<b>OTHER FINANCING SOURCES</b>	<b>\$5,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>41,276,247</b>

Act 1 Index (current): 3.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

Section 672.1 Method Choice: (a)(1)

4

\$12,155,000

\$1,144,978

\$13,299,978

\$14,131,089

Clinton

Lycoming

Total

## 2017-18 Data

a. Assessed Value

\$200,916,800

\$643,161,850

\$844,078,650

b. Real Estate Mills

12.1009

17.3736

## i. 2018-19 Data

c. 2016 STEB Market Value

\$184,594,952

\$811,672,879

\$996,267,831

d. Assessed Value

\$202,015,400

\$648,558,730

\$850,574,130

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

## 2017-18 Calculations

f. 2017-18 Tax Levy

\$2,431,274

\$11,174,037

\$13,605,311

(a \* b)

## 2018-19 Calculations

g. Percent of Total Market Value

18.52865%

81.47135%

100.00000%

## ii.

h. Rebalanced 2017-18 Tax Levy

\$2,520,880

\$11,084,431

\$13,605,311

(f Total \* g)

i. Base Mills Subject to Index

12.5468

17.3736

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

## Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

93.60000%

93.60000%

93.60000%

k. Tax Levy Needed

\$2,618,300

\$11,512,789

\$14,131,089

(Approx. Tax Levy \* g)

l. 2018-19 Real Estate Tax Rate

12.9608

17.7513

(k / d \* 1000)

## iii.

m. Tax Levy Generated by Mills

\$2,618,281

\$11,512,761

\$14,131,042

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$12,986,064

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$12,154,956

(n \* Est. Pct. Collection)

Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$12,155,000

Amount of Tax Relief for Homestead Exclusions

\$1,144,978

Total Approx. Tax Revenue:

\$13,299,978

Approx. Tax Levy for Tax Rate Calculation:

\$14,131,089

	Clinton	Lycoming	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	12.9608	17.9469	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,618,281	\$11,639,619	\$14,257,900
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$18,844.00	\$13,754.00	
Number of Homestead/Farmstead Properties	1273	3479	4752
Median Assessed Value of Homestead Properties			\$97,030

Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$12,155,000

Amount of Tax Relief for Homestead Exclusions

\$1,144,978

Total Approx. Tax Revenue:

\$13,299,978

Approx. Tax Levy for Tax Rate Calculation:

\$14,131,089

Clinton

Lycoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,144,978

Lowering RE Tax Rate

\$0

\$1,144,978

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

\$0

\$0

**Amount of Tax Relief from State/Local Sources****\$1,144,978**

CODE6111 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>
Clinton	202,015,400	12.9608	2,618,281			93.60000%	
Lycoming	648,558,730	17.7513	11,512,761			93.60000%	
<b>Totals:</b>	<b>850,574,130</b>		<b>14,131,042</b>	<b>-</b>	<b>1,144,978 =</b>	<b>12,986,064 X</b>	<b>93.60000% = 12,154,956</b>

	<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	\$0.00	\$0.00	0
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.100%	0.000%	3,750,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>3,950,000</b>
<b>Total Act 511, Current Taxes</b>			<b>3,950,000</b>
<b>Act 511 Tax Limit --&gt;</b>	<b>996,267,831 X</b>	<b>12</b>	<b>11,955,214</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>									
	Clinton	12.5468	12.9608	3.30%	Yes	3.3%				
	Lycoming	17.3736	17.7513	2.18%	Yes	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,260,949
1200 Special Programs - Elementary / Secondary	5,765,939
1300 Vocational Education	831,408
1400 Other Instructional Programs - Elementary / Secondary	159,716
1800 Pre-Kindergarten	340,000
<b>Total Instruction</b>	<b>\$25,358,012</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,497,460
2200 Support Services - Instructional Staff	1,404,752
2300 Support Services - Administration	2,455,477
2400 Support Services - Pupil Health	403,810
2500 Support Services - Business	885,751
2600 Operation and Maintenance of Plant Services	3,397,523
2700 Student Transportation Services	1,703,918
2800 Support Services - Central	11,636
<b>Total Support Services</b>	<b>\$11,760,327</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	852,989
<b>Total Operation of Non-Instructional Services</b>	<b>\$852,989</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,280,419
5900 Budgetary Reserve	135,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,415,419</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$41,386,747</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	9,222,379
200 Personnel Services - Employee Benefits	6,735,461
300 Purchased Professional and Technical Services	506,430
400 Purchased Property Services	61,720
500 Other Purchased Services	993,408
600 Supplies	360,109
700 Property	378,407
800 Other Objects	3,035
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,260,949</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,106,043
200 Personnel Services - Employee Benefits	1,713,817
300 Purchased Professional and Technical Services	946,700
400 Purchased Property Services	500
500 Other Purchased Services	977,550
600 Supplies	19,379
800 Other Objects	1,950
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,765,939</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	396,197
200 Personnel Services - Employee Benefits	284,816
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	6,050
500 Other Purchased Services	9,400
600 Supplies	112,095
800 Other Objects	2,850
<b>Total Vocational Education</b>	<b>\$831,408</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	21,000
200 Personnel Services - Employee Benefits	8,716
300 Purchased Professional and Technical Services	63,000
500 Other Purchased Services	64,500
600 Supplies	2,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$159,716</b>
<b>1800 Pre-Kindergarten</b>	
800 Other Objects	340,000
<b>Total Pre-Kindergarten</b>	<b>\$340,000</b>
<b>Total Instruction</b>	<b>\$25,358,012</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	788,898
200 Personnel Services - Employee Benefits	563,063

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	124,400
400 Purchased Property Services	3,000
500 Other Purchased Services	4,100
600 Supplies	12,930
800 Other Objects	1,069
<b>Total Support Services - Students</b>	<b>\$1,497,460</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	608,163
200 Personnel Services - Employee Benefits	571,568
300 Purchased Professional and Technical Services	108,748
400 Purchased Property Services	15,100
500 Other Purchased Services	26,950
600 Supplies	40,738
700 Property	31,350
800 Other Objects	2,135
<b>Total Support Services - Instructional Staff</b>	<b>\$1,404,752</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,235,803
200 Personnel Services - Employee Benefits	876,646
300 Purchased Professional and Technical Services	260,790
400 Purchased Property Services	520
500 Other Purchased Services	55,238
600 Supplies	5,100
800 Other Objects	21,380
<b>Total Support Services - Administration</b>	<b>\$2,455,477</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	197,029
200 Personnel Services - Employee Benefits	200,438
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	600
500 Other Purchased Services	450
600 Supplies	2,528
800 Other Objects	265
<b>Total Support Services - Pupil Health</b>	<b>\$403,810</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	408,659
200 Personnel Services - Employee Benefits	334,647
300 Purchased Professional and Technical Services	32,000
400 Purchased Property Services	63,100
500 Other Purchased Services	31,250
600 Supplies	13,150
800 Other Objects	2,945
<b>Total Support Services - Business</b>	<b>\$885,751</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,085,027

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	899,851
300 Purchased Professional and Technical Services	58,600
400 Purchased Property Services	745,245
500 Other Purchased Services	204,850
600 Supplies	393,975
700 Property	7,450
800 Other Objects	2,525
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,397,523</b>
<b>2700 Student Transportation Services</b>	
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	150
500 Other Purchased Services	1,691,368
600 Supplies	400
<b>Total Student Transportation Services</b>	<b>\$1,703,918</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	5,750
200 Personnel Services - Employee Benefits	2,386
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	2,000
<b>Total Support Services - Central</b>	<b>\$11,636</b>
<b>Total Support Services</b>	<b>\$11,760,327</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	415,874
200 Personnel Services - Employee Benefits	195,738
300 Purchased Professional and Technical Services	42,545
400 Purchased Property Services	11,095
500 Other Purchased Services	94,110
600 Supplies	63,083
700 Property	14,764
800 Other Objects	15,780
<b>Total Student Activities</b>	<b>\$852,989</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$852,989</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	630,419
900 Other Uses of Funds	2,650,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,280,419</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	135,000
<b>Total Budgetary Reserve</b>	<b>\$135,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,415,419</b>
<b>TOTAL EXPENDITURES</b>	<b>\$41,386,747</b>

**Cash and Short-Term Investments**

	<b><u>06/30/2018 Estimate</u></b>	<b><u>06/30/2019 Projection</u></b>
General Fund	7,240,465	7,129,965
Public Purpose (Expendable) Trust Fund	168,560	158,560
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	500,000	250,000
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	170,000	170,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,079,025</b>	<b>\$7,708,525</b>

**Long-Term Investments**

	<b><u>06/30/2018 Estimate</u></b>	<b><u>06/30/2019 Projection</u></b>
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 Investments06/30/2018 Estimate06/30/2019 Projection

Permanent Fund

**Total Long-Term Investments****TOTAL CASH AND INVESTMENTS****\$8,079,025****\$7,708,525**

**Long-Term Indebtedness****06/30/2018 Estimate****06/30/2019 Projection****General Fund**

0510 Bonds Payable	32,234,000	29,584,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	750,000	750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,500,000	2,500,000
0599 Other Noncurrent Liabilities		

**Total General Fund****\$35,484,000****\$32,834,000****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**

**\$35,484,000**

**\$32,834,000**

**Short-Term Payables****06/30/2018 Estimate****06/30/2019 Projection**

General Fund

450,000

450,000

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

**Total Short-Term Payables****\$450,000****\$450,000****TOTAL INDEBTEDNESS****\$35,934,000****\$33,284,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	161,573
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,630,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,834,208
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,464,208
5900 Budgetary Reserve	135,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,760,781