

# PRELIMINARY FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Jason S McMillen

(814)345-5615

Extn :4850

**Contact Person**

**Telephone**

**Extension**

\_\_\_\_\_  
jmcmillen@westbranch.org

**Email Address**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Branch Area SD	COUNTY : Clearfield	AUN : 110179003
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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	\$18423827
Ending Unassigned Fund Balance	\$175604
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.0%

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)

<b>School District Name :</b> West Branch Area SD	<b>County :</b> Clearfield	<b>AUN Number :</b> 110179003
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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>
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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.	
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 District hopes to use the Fund Balance in future years for other large purchases as needed.
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 District has committed to use Fund Balance in future years for facilities improvement (s)/building project(s) and PSERS obligations.
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 District has assigned Fund Balance for use in future years for athletics, band uniforms, and future dental costs.

<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	151,460
0830 Committed Fund Balance	3,788,389
0840 Assigned Fund Balance	302,409
0850 Unassigned Fund Balance	1,396,184
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,486,982</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	5,100,359
7000 Revenue from State Sources	11,527,888
8000 Revenue from Federal Sources	539,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$17,167,247</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$22,654,229</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,705,237
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6120 Current Per Capita Taxes, Section 679	16,235
6140 Current Act 511 Taxes - Flat Rate Assessments	37,137
6150 Current Act 511 Taxes - Proportional Assessments	642,550
6400 Delinquencies on Taxes Levied / Assessed by the LEA	300,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	33,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	275,000
6910 Rentals	1,200
6990 Refunds and Other Miscellaneous Revenue	25,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,100,359</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	7,486,631
7170 School Improvement Grants	831,944
7311 Pupil Transportation Subsidy	688,374
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,775
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	225,515
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	282,670
7505 Ready to Learn Block Grant	237,979
7810 State Share of Social Security and Medicare Taxes	348,500
7820 State Share of Retirement Contributions	1,400,500
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,527,888</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	420,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	59,000
8830 Medical Assistance Reimbursements (Access) - Early Intervention	60,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$539,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>17,167,247</b>

Act 1 Index (current): 3.6%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>1</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,707,000</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$282,670</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$3,989,670</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$4,562,149</b>		

	<b>Clearfield</b>	<b>Clinton</b>	<b>Total</b>
<hr/>			
<b>2017-18 Data</b>			
a. Assessed Value	\$42,280,927	\$8,087,600	\$50,368,527
b. Real Estate Mills	100.0000	12.7000	
<b>I. 2018-19 Data</b>			
c. 2016 STEB Market Value	\$262,536,656	\$6,471,604	\$269,008,260
d. Assessed Value	\$42,961,093	\$8,221,400	\$51,182,493
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2017-18 Calculations</b>			
f. 2017-18 Tax Levy	\$4,228,093	\$102,713	\$4,330,806
(a * b)			
<b>2018-19 Calculations</b>			
<b>II.</b> g. Percent of Total Market Value	97.59427%	2.40573%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$4,226,619	\$104,187	\$4,330,806
(f Total * g)			
i. Base Mills Subject to Index	100.0000	12.8823	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	86.50000%	91.60000%	86.62269%
k. Tax Levy Needed	\$4,452,396	\$109,753	\$4,562,149
(Approx. Tax Levy * g)			
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>103.6000</b>	<b>13.3000</b>	
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$4,450,769	\$109,345	\$4,560,114
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,277,444
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$3,705,237
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

1

Approx. Tax Revenue from RE Taxes:

\$3,707,000

Amount of Tax Relief for Homestead Exclusions

\$282,670

Total Approx. Tax Revenue:

\$3,989,670

Approx. Tax Levy for Tax Rate Calculation:

\$4,562,149

	Clearfield	Clinton	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	103.6000	13.3460	
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)	\$4,450,769	\$109,723	\$4,560,492
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	\$1,200.00	\$5,000.00	
Number of Homestead/Farmstead Properties	2279	9	2288
Median Assessed Value of Homestead Properties			\$10,275



Act 1 Index (current): 3.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	1			
Approx. Tax Revenue from RE Taxes:	\$3,707,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$282,670</u>			
Total Approx. Tax Revenue:	\$3,989,670			
Approx. Tax Levy for Tax Rate Calculation:	\$4,562,149			
	Clearfield	Clinton		Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$282,670	Lowering RE Tax Rate	\$0	\$282,670
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$282,670</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>
Clearfield	42,961,093	103.6000	4,450,769			86.50000%	
Clinton	8,221,400	13.3000	109,345			91.60000%	
<b>Totals:</b>	<b>51,182,493</b>		<b>4,560,114</b>	- 282,670 =	4,277,444 X	86.62269% =	3,705,237

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		16,235
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	16,600
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	15,000
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	6,500
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>38,100</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	0.500%	0.000%	632,277
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	33,000
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>665,277</b>
<b>Total Act 511, Current Taxes</b>			<b>679,687</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>269,008,260 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>3,228,099</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	
6111	<u>Current Real Estate Taxes</u>								
	Clearfield	100.0000	103.6000	3.60%	Yes	3.6%			
	Clinton	12.8823	13.3000	3.25%	Yes	3.6%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.6%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%			
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.6%			
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.6%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,363,115
1200 Special Programs - Elementary / Secondary	2,395,150
1300 Vocational Education	730,000
1400 Other Instructional Programs - Elementary / Secondary	164,136
1800 Pre-Kindergarten	327,608
<b>Total Instruction</b>	<b>\$10,980,009</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	586,008
2200 Support Services - Instructional Staff	838,881
2300 Support Services - Administration	999,300
2400 Support Services - Pupil Health	242,195
2500 Support Services - Business	365,667
2600 Operation and Maintenance of Plant Services	1,648,574
2700 Student Transportation Services	1,030,947
<b>Total Support Services</b>	<b>\$5,711,572</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	438,586
<b>Total Operation of Non-Instructional Services</b>	<b>\$438,586</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,293,660
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,293,660</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$18,423,827</b>

## 2018-2019 Final General Fund Budget

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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	3,791,667
200 Personnel Services - Employee Benefits	2,823,387
300 Purchased Professional and Technical Services	120,000
400 Purchased Property Services	3,000
500 Other Purchased Services	408,200
600 Supplies	150,067
700 Property	52,194
800 Other Objects	14,600
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,363,115</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,121,554
200 Personnel Services - Employee Benefits	774,142
300 Purchased Professional and Technical Services	129,079
500 Other Purchased Services	325,000
600 Supplies	43,875
800 Other Objects	1,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,395,150</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	730,000
<b>Total Vocational Education</b>	<b>\$730,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,500
200 Personnel Services - Employee Benefits	5,136
500 Other Purchased Services	146,000
600 Supplies	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$164,136</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	181,135
200 Personnel Services - Employee Benefits	137,673
300 Purchased Professional and Technical Services	700
500 Other Purchased Services	100
600 Supplies	8,000
<b>Total Pre-Kindergarten</b>	<b>\$327,608</b>
<b>Total Instruction</b>	<b>\$10,980,009</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	286,589
200 Personnel Services - Employee Benefits	230,644
300 Purchased Professional and Technical Services	60,432
500 Other Purchased Services	2,693
600 Supplies	4,950
800 Other Objects	700

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$586,008</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	395,150
200 Personnel Services - Employee Benefits	306,542
300 Purchased Professional and Technical Services	5,550
500 Other Purchased Services	800
600 Supplies	37,839
800 Other Objects	93,000
<b>Total Support Services - Instructional Staff</b>	<b>\$838,881</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	520,279
200 Personnel Services - Employee Benefits	375,539
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	20,250
600 Supplies	31,080
700 Property	500
800 Other Objects	51,152
<b>Total Support Services - Administration</b>	<b>\$999,300</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	75,783
200 Personnel Services - Employee Benefits	34,012
300 Purchased Professional and Technical Services	126,000
400 Purchased Property Services	1,000
500 Other Purchased Services	500
600 Supplies	4,900
<b>Total Support Services - Pupil Health</b>	<b>\$242,195</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	165,612
200 Personnel Services - Employee Benefits	163,830
300 Purchased Professional and Technical Services	7,825
500 Other Purchased Services	3,750
600 Supplies	18,450
700 Property	500
800 Other Objects	5,700
<b>Total Support Services - Business</b>	<b>\$365,667</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	517,375
200 Personnel Services - Employee Benefits	485,199
300 Purchased Professional and Technical Services	63,442
400 Purchased Property Services	169,650
500 Other Purchased Services	66,500
600 Supplies	326,510
700 Property	12,700
800 Other Objects	7,198
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,648,574</b>

<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,030,947
<b>Total Student Transportation Services</b>	<b>\$1,030,947</b>
<b>Total Support Services</b>	<b>\$5,711,572</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	212,580
200 Personnel Services - Employee Benefits	98,075
300 Purchased Professional and Technical Services	23,730
400 Purchased Property Services	8,050
500 Other Purchased Services	41,750
600 Supplies	34,787
700 Property	3,600
800 Other Objects	16,014
<b>Total Student Activities</b>	<b>\$438,586</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$438,586</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	256,167
900 Other Uses of Funds	1,037,493
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,293,660</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,293,660</b>
<b>TOTAL EXPENDITURES</b>	<b>\$18,423,827</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	7,044,093	6,025,299
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	151,749	81,749
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	74,092	79,092
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 Cash and Short-Term Investments</b>	<b>\$7,269,934</b>	<b>\$6,186,140</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

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$7,269,934</b>	<b>\$6,186,140</b>
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**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	10,574,484	9,278,446
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 General Fund</b>	<b>\$10,574,484</b>	<b>\$9,278,446</b>
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

## 2018-2019 Final General Fund Budget

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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****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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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>\$10,574,484</b>	<b>\$9,278,446</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$10,574,484</b>	<b>\$9,278,446</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	151,460
0830 Committed Fund Balance	3,788,389
0840 Assigned Fund Balance	266,409
0850 Unassigned Fund Balance	175,604
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,230,402</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,381,862</b>
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