

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

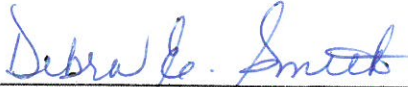
Date of Adoption of the General Fund Budget: 06/21/2018



President of the Board - Original Signature Required

Date

6/21/18



Secretary of the Board - Original Signature Required

Date

6-21-18



Chief School Administrator - Original Signature Required

Date

6-21-18

Keith D Ramsey

Contact Person

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Extn :

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Columbia Borough SD	COUNTY : Lancaster	AUN : 113361503
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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	\$26837115
Ending Unassigned Fund Balance	\$1423216
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.3%

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 <i>Thomas Stuckler</i>	DATE 6-21-18
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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> Columbia Borough SD	<b>County :</b> Lancaster	<b>AUN Number :</b> 113361503
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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> 5/17/18
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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>
1480	<p>Tax Data: County 1 - Current Year Tax Levy cannot increase by more than (100% + Prior Year's Index) from the previous year if a countywide reassessment was indicated.</p> <p>County 1 - Current Year Tax Levy: \$11,034,664.00            County 1 - Prior Year Tax Levy: \$10,626,090.00</p>	<p>The Real Estate Tax Report (RETR) correctly adjusts for assessment growth and reflects that the tax increase is within the allowable index. This validation error does not adjust for growth in the taxable assessed value.</p>
1800	<p>Act 511 Taxes: 6141 Rate has changed from previous year.</p> <p>6141 Prior Year Rate: 10.00            6141 Current Year Rate:</p>	<p>The District eliminated the per capita tax effective with the 2018-19 fiscal year.</p>
5130	<p>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</p> <p>Function 2900, Object 100: \$30,000.00            Function 2900, Object 200: \$0.00 . Provide a justification.</p>	<p>This amount represents the payment to retirees per the Act 93 agreement for health care which is paid through payroll but is not taxable for employer taxes and benefits.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>Amount budgeted for unanticipated needs and/or emergencies.</p>
8080	<p>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.</p>	<p>The unassigned fund balance is necessary to maintain stability over a period of years to protect the District from unknown items or temporary shortfalls in cash flows.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>This is the total amount committed at the end of the fiscal year to help offset future employer obligations for PSERS due to rate increases.</p>

<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	3,297
0820 Restricted Fund Balance	8,272
0830 Committed Fund Balance	300,000
0840 Assigned Fund Balance	800,000
0850 Unassigned Fund Balance	1,369,149
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,469,149</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	11,889,905
7000 Revenue from State Sources	13,188,050
8000 Revenue from Federal Sources	1,013,227
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$26,091,182</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$28,560,331</u></b>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	9,478,425
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	11,500
6114 Payments in Lieu of Current Taxes - State / Local	11,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,000
6150 Current Act 511 Taxes - Proportional Assessments	1,085,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	4,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	457,980
6910 Rentals	35,000
6920 Contributions and Donations from Private Sources	12,000
6940 Tuition from Patrons	110,000
6990 Refunds and Other Miscellaneous Revenue	30,000

**REVENUE FROM LOCAL SOURCES \$11,889,905****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	7,240,421
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,408,883
7311 Pupil Transportation Subsidy	260,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	759,252
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	636,794
7360 Safe Schools	60,000
7505 Ready to Learn Block Grant	295,569
7810 State Share of Social Security and Medicare Taxes	478,131
7820 State Share of Retirement Contributions	2,002,000

**REVENUE FROM STATE SOURCES \$13,188,050****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	868,706
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	94,521
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,013,227</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>26,091,182</b>
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Act 1 Index (current): 3.6% | Act 1 Index (prior): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$9,478,425

Amount of Tax Relief for Homestead Exclusions \$636,796

Total Approx. Tax Revenue: \$10,115,221

Approx. Tax Levy for Tax Rate Calculation: \$11,034,664

Lancaster

Total

2017-18 Data		
a. Assessed Value	\$351,964,500	\$351,964,500
b. Real Estate Mills	30.1908	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$353,993,484	\$353,993,484
d. Assessed Value	\$427,430,100	\$427,430,100
e. Assessed Value of New Constr/ Renov	\$3,479,172	\$3,479,172
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$10,626,090	\$10,626,090
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$10,626,090	\$10,626,090
(f Total * g)		
i. Base Mills Subject to Index	25.0644	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	91.15739%	91.15739%
k. Tax Levy Needed	\$11,034,664	\$11,034,664
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>25.8163</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,034,664	\$11,034,664
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,397,868
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,478,425
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.6% | Act 1 Index (prior): 3.7%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$9,478,425
Amount of Tax Relief for Homestead Exclusions	<u>\$636,796</u>
<b>Total Approx. Tax Revenue:</b>	<b>\$10,115,221</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$11,034,664</b>

	Rate	Lancaster	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	25.9917		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)		\$11,109,635	\$11,109,635
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

<b>Information Related to Property Tax Relief</b>			
V. Assessed Value Exclusion per Homestead		\$12,003.00	
Number of Homestead/Farmstead Properties		2055	2055
Median Assessed Value of Homestead Properties			\$88,600

Act 1 Index (current): 3.6% | Act 1 Index (prior): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,478,425
Amount of Tax Relief for Homestead Exclusions	<u>\$636,796</u>
Total Approx. Tax Revenue:	\$10,115,221
Approx. Tax Levy for Tax Rate Calculation:	\$11,034,664
	Lancaster <span style="float: right;">Total</span>

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$636,794	Lowering RE Tax Rate	\$0	\$636,794
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2			\$2
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$636,796</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>
Lancaster	427,430,100	25.8163	11,034,664			91.15739%	
<b>Totals:</b>	<b>427,430,100</b>		<b>11,034,664</b>	636,796 =	10,397,868 X	91.15739% =	9,478,425

	<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	\$5.00	\$0.00	15,000
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 15,000 15,000**

	<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%	980,000	980,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	105,000	105,000
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 1,085,000 1,085,000**

**Total Act 511, Current Taxes 1,100,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>353,993,484 X</b>	<b>12</b>	<b>4,247,922</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Lancaster	25.0644	25.8163	3.00%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	3.6%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$0.00	-100.00%	Yes	3.6%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%				
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	9,957,894
1200 Special Programs - Elementary / Secondary	6,757,815
1300 Vocational Education	376,500
1400 Other Instructional Programs - Elementary / Secondary	374,188
1500 Nonpublic School Programs	38,558
<b>Total Instruction</b>	<b>\$17,504,955</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	933,554
2200 Support Services - Instructional Staff	794,114
2300 Support Services - Administration	1,057,473
2400 Support Services - Pupil Health	457,855
2500 Support Services - Business	265,569
2600 Operation and Maintenance of Plant Services	1,541,700
2700 Student Transportation Services	606,450
2800 Support Services - Central	391,148
2900 Other Support Services	35,200
<b>Total Support Services</b>	<b>\$6,083,063</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	335,069
3300 Community Services	32,028
<b>Total Operation of Non-Instructional Services</b>	<b>\$367,097</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,000
5200 Interfund Transfers - Out	2,627,000
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,882,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$26,837,115</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	4,846,407
200 Personnel Services - Employee Benefits	3,916,816
300 Purchased Professional and Technical Services	341,377
400 Purchased Property Services	58,834
500 Other Purchased Services	420,602
600 Supplies	372,913
800 Other Objects	945
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,957,894</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,149,505
200 Personnel Services - Employee Benefits	666,042
300 Purchased Professional and Technical Services	3,873,550
400 Purchased Property Services	3,100
500 Other Purchased Services	1,038,050
600 Supplies	27,468
800 Other Objects	100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,757,815</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	376,500
<b>Total Vocational Education</b>	<b>\$376,500</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	153,932
200 Personnel Services - Employee Benefits	96,910
300 Purchased Professional and Technical Services	28,346
500 Other Purchased Services	90,800
600 Supplies	4,200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$374,188</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	38,558
<b>Total Nonpublic School Programs</b>	<b>\$38,558</b>
<b>Total Instruction</b>	<b>\$17,504,955</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	468,986
200 Personnel Services - Employee Benefits	302,155
300 Purchased Professional and Technical Services	103,293
500 Other Purchased Services	6,480
600 Supplies	50,250
800 Other Objects	2,390
<b>Total Support Services - Students</b>	<b>\$933,554</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	382,987
200 Personnel Services - Employee Benefits	334,088
300 Purchased Professional and Technical Services	42,472
500 Other Purchased Services	13,035
600 Supplies	19,372
800 Other Objects	2,160
<b>Total Support Services - Instructional Staff</b>	<b>\$794,114</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	619,393
200 Personnel Services - Employee Benefits	269,024
300 Purchased Professional and Technical Services	99,874
500 Other Purchased Services	32,361
600 Supplies	28,453
800 Other Objects	8,368
<b>Total Support Services - Administration</b>	<b>\$1,057,473</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	155,885
200 Personnel Services - Employee Benefits	127,240
300 Purchased Professional and Technical Services	174,730
<b>Total Support Services - Pupil Health</b>	<b>\$457,855</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	80,402
200 Personnel Services - Employee Benefits	57,007
300 Purchased Professional and Technical Services	86,170
500 Other Purchased Services	3,740
600 Supplies	33,750
800 Other Objects	4,500
<b>Total Support Services - Business</b>	<b>\$265,569</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	503,773
200 Personnel Services - Employee Benefits	246,124
300 Purchased Professional and Technical Services	63,424
400 Purchased Property Services	255,823
500 Other Purchased Services	90,606
600 Supplies	378,475
800 Other Objects	3,475
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,541,700</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	606,450
<b>Total Student Transportation Services</b>	<b>\$606,450</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	24,082
200 Personnel Services - Employee Benefits	10,700
300 Purchased Professional and Technical Services	234,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	75,945
600 Supplies	46,421
<b>Total Support Services - Central</b>	<b>\$391,148</b>
<b>2900 Other Support Services</b>	
100 Personnel Services - Salaries	30,000
500 Other Purchased Services	5,200
<b>Total Other Support Services</b>	<b>\$35,200</b>
<b>Total Support Services</b>	<b>\$6,083,063</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	134,017
200 Personnel Services - Employee Benefits	7,633
300 Purchased Professional and Technical Services	74,800
400 Purchased Property Services	13,150
500 Other Purchased Services	53,954
600 Supplies	37,510
800 Other Objects	14,005
<b>Total Student Activities</b>	<b>\$335,069</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	28,572
600 Supplies	3,456
<b>Total Community Services</b>	<b>\$32,028</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$367,097</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	5,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,000</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	2,627,000
<b>Total Interfund Transfers - Out</b>	<b>\$2,627,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,882,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$26,837,115</b>



**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	5,125,484	5,125,484
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	532,483	532,483
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	320,000	320,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	900,000	900,000
Private Purpose Trust Fund	115,000	115,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	15,555	15,555
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$7,008,522</b>	<b>\$7,008,522</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**

**TOTAL CASH AND INVESTMENTS** **\$7,008,522** **\$7,008,522**

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

<b>General Fund</b>		
0510 Bonds Payable	20,265,000	18,140,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	196,820	196,820
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	629,360	629,360
0599 Other Noncurrent Liabilities	29,440,672	29,440,672
<b>Total General Fund</b>	<b>\$50,531,852</b>	<b>\$48,406,852</b>

**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>		

**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>		

**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>		

**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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	788,994	788,994
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$788,994</b>	<b>\$788,994</b>
<b>Child Care Operations 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 Child Care Operations Fund</b>		
<b>Other Enterprise 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 Enterprise Funds</b>		
<b>Internal Service 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 Internal Service Fund</b>		
<b>Private Purpose 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 Private Purpose Trust Fund</b>		

**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>\$51,320,846</b>	<b>\$49,195,846</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**

**TOTAL INDEBTEDNESS**

**\$51,320,846**

**\$49,195,846**



Account Description	Amounts
0810 Nonspendable Fund Balance	3,297
0820 Restricted Fund Balance	8,272
0830 Committed Fund Balance	300,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,423,216
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,723,216</b>
<b>5900 Budgetary Reserve</b>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,984,785</b>