

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/14/2018

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Joshua D Latore

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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 : Wilmington Area SD	COUNTY : Lawrence	AUN : 104378003
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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	\$19812577
Ending Unassigned Fund Balance	\$1015960
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.1%

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> Wilmington Area SD	<b>County :</b> Lawrence	<b>AUN Number :</b> 104378003
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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>
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 ending, unreserved fund balance, has been used to balance the budget and minimize future tax increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance is assigned for capital projects in the amount of \$1,250,000 and future health care and PSERS costs in the amount of \$2,250,000.

<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	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,741,637
0850 Unassigned Fund Balance	1,163,233
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,904,870</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	8,975,634
7000 Revenue from State Sources	9,984,741
8000 Revenue from Federal Sources	704,929
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$19,665,304</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$24,570,174</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	6,698,755
6113 Public Utility Realty Taxes	9,000
6114 Payments in Lieu of Current Taxes - State / Local	2,000
6120 Current Per Capita Taxes, Section 679	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	60,000
6150 Current Act 511 Taxes - Proportional Assessments	1,110,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	402,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	190,000
6910 Rentals	50,000
6940 Tuition from Patrons	60,000
6990 Refunds and Other Miscellaneous Revenue	293,879

**REVENUE FROM LOCAL SOURCES \$8,975,634****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	5,737,746
7160 Tuition for Orphans Subsidy	40,000
7220 Vocational Education	32,000
7271 Special Education funds for School-Aged Pupils	1,055,566
7311 Pupil Transportation Subsidy	751,057
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	148,585
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	380,329
7505 Ready to Learn Block Grant	219,259
7810 State Share of Social Security and Medicare Taxes	299,759
7820 State Share of Retirement Contributions	1,296,440

**REVENUE FROM STATE SOURCES \$9,984,741****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	571,929
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	86,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	47,000

**REVENUE FROM FEDERAL SOURCES \$704,929****TOTAL ESTIMATED REVENUES AND OTHER SOURCES 19,665,304**

Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$6,699,500

Amount of Tax Relief for Homestead Exclusions

\$380,329

Total Approx. Tax Revenue:

\$7,079,829

Approx. Tax Levy for Tax Rate Calculation:

\$7,722,166

Lawrence

Mercer

Total

**2017-18 Data**

a. Assessed Value

\$427,456,631

\$14,718,050

\$442,174,681

b. Real Estate Mills

15.2300

61.4100

**I. 2018-19 Data**

c. 2016 STEB Market Value

\$482,555,743

\$69,255,655

\$551,811,398

d. Assessed Value

\$428,712,131

\$14,744,150

\$443,456,281

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2017-18 Calculations**

f. 2017-18 Tax Levy

\$6,510,164

\$903,835

\$7,413,999

(a \* b)

**2018-19 Calculations**

g. Percent of Total Market Value

87.44940%

12.55060%

100.00000%

**II.**

h. Rebalanced 2017-18 Tax Levy

\$6,483,498

\$930,501

\$7,413,999

(f Total \* g)

i. Base Mills Subject to Index

15.2300

63.2217

(h / a \* 1000) if no reassessment

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

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

91.00000%

93.00000%

91.25101%

k. Tax Levy Needed

\$6,752,988

\$969,178

\$7,722,166

(Approx. Tax Levy \* g)

**I. 2018-19 Real Estate Tax Rate**

**15.7500**

**65.7300**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills

\$6,752,216

\$969,133

\$7,721,349

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$7,341,020

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$6,698,755

(n \* Est. Pct. Collection)

Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$6,699,500

Amount of Tax Relief for Homestead Exclusions

\$380,329

Total Approx. Tax Revenue:

\$7,079,829

Approx. Tax Levy for Tax Rate Calculation:

\$7,722,166

	Lawrence	Mercer	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	15.7021	65.1815	
q. Mills In Excess of Index (if l > p), (l - p))	0.0479	0.5485	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,731,681	\$961,046	\$7,692,727
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$20,535	\$8,087	\$28,622
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$18,687	\$7,521	\$26,208

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$9,707.00	\$2,322.00	
Number of Homestead/Farmstead Properties	2158	363	2521
Median Assessed Value of Homestead Properties			\$101,200

Act 1 Index (current): 3.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$6,699,500			
Amount of Tax Relief for Homestead Exclusions	<u>\$380,329</u>			
Total Approx. Tax Revenue:	\$7,079,829			
Approx. Tax Levy for Tax Rate Calculation:	\$7,722,166			
	Lawrence	Mercer		Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$380,329	Lowering RE Tax Rate	\$0	\$380,329
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$380,329</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>
Lawrence	428,712,131	15.7500	6,752,216			91.00000%	
Mercer	14,744,150	65.7300	969,133			93.00000%	
<b>Totals:</b>	<b>443,456,281</b>		<b>7,721,349</b>	<b>380,329</b>	<b>= 7,341,020</b>	<b>X 91.25101%</b>	<b>= 6,698,755</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		30,000
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	30,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	30,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>60,000</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%	1,020,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	90,000
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>1,110,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,170,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>551,811,398 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>6,621,737</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>									
	Lawrence	15.2300	15.7500	3.42%	No	3.1%				
	Mercer	63.2217	65.7300	3.97%	No	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,480,406
1200 Special Programs - Elementary / Secondary	2,999,991
1300 Vocational Education	434,408
1400 Other Instructional Programs - Elementary / Secondary	12,287
<b>Total Instruction</b>	<b>\$11,927,092</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	445,088
2200 Support Services - Instructional Staff	139,472
2300 Support Services - Administration	1,473,697
2400 Support Services - Pupil Health	224,582
2500 Support Services - Business	262,233
2600 Operation and Maintenance of Plant Services	1,352,135
2700 Student Transportation Services	1,529,278
2800 Support Services - Central	419,495
2900 Other Support Services	18,000
<b>Total Support Services</b>	<b>\$5,863,980</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	535,779
<b>Total Operation of Non-Instructional Services</b>	<b>\$535,779</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,455,726
5200 Interfund Transfers - Out	30,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,485,726</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$19,812,577</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	4,402,300
200 Personnel Services - Employee Benefits	3,053,028
300 Purchased Professional and Technical Services	279,060
400 Purchased Property Services	32,980
500 Other Purchased Services	448,850
600 Supplies	155,797
700 Property	108,391
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,480,406</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,182,900
200 Personnel Services - Employee Benefits	755,440
300 Purchased Professional and Technical Services	583,124
400 Purchased Property Services	4,020
500 Other Purchased Services	459,601
600 Supplies	11,406
700 Property	3,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,999,991</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	78,557
200 Personnel Services - Employee Benefits	51,705
300 Purchased Professional and Technical Services	3,549
400 Purchased Property Services	1,000
500 Other Purchased Services	291,712
600 Supplies	5,749
800 Other Objects	2,136
<b>Total Vocational Education</b>	<b>\$434,408</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,200
200 Personnel Services - Employee Benefits	2,987
500 Other Purchased Services	2,100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$12,287</b>
<b>Total Instruction</b>	<b>\$11,927,092</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	253,694
200 Personnel Services - Employee Benefits	156,326
300 Purchased Professional and Technical Services	15,400
500 Other Purchased Services	1,650
600 Supplies	18,018
<b>Total Support Services - Students</b>	<b>\$445,088</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	79,419

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	51,499
300 Purchased Professional and Technical Services	300
500 Other Purchased Services	50
600 Supplies	8,204
<b>Total Support Services - Instructional Staff</b>	<b>\$139,472</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	809,655
200 Personnel Services - Employee Benefits	470,996
300 Purchased Professional and Technical Services	97,500
400 Purchased Property Services	29,750
500 Other Purchased Services	35,162
600 Supplies	16,984
700 Property	1,150
800 Other Objects	12,500
<b>Total Support Services - Administration</b>	<b>\$1,473,697</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	120,380
200 Personnel Services - Employee Benefits	86,128
300 Purchased Professional and Technical Services	2,768
400 Purchased Property Services	500
500 Other Purchased Services	600
600 Supplies	14,206
<b>Total Support Services - Pupil Health</b>	<b>\$224,582</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	113,200
200 Personnel Services - Employee Benefits	85,194
300 Purchased Professional and Technical Services	35,780
500 Other Purchased Services	8,250
600 Supplies	18,509
700 Property	1,000
800 Other Objects	300
<b>Total Support Services - Business</b>	<b>\$262,233</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	457,960
200 Personnel Services - Employee Benefits	343,395
400 Purchased Property Services	388,280
500 Other Purchased Services	53,500
600 Supplies	105,000
700 Property	4,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,352,135</b>
<b>2700 <u>Student Transportation Services</u></b>	
400 Purchased Property Services	2,500
500 Other Purchased Services	1,379,383
600 Supplies	147,395
<b>Total Student Transportation Services</b>	<b>\$1,529,278</b>

<u>Description</u>	<u>Amount</u>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	74,301
200 Personnel Services - Employee Benefits	48,944
300 Purchased Professional and Technical Services	234,639
400 Purchased Property Services	6,850
500 Other Purchased Services	200
600 Supplies	36,561
700 Property	18,000
<b>Total Support Services - Central</b>	<b>\$419,495</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	18,000
<b>Total Other Support Services</b>	<b>\$18,000</b>
<b>Total Support Services</b>	<b>\$5,863,980</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	265,949
200 Personnel Services - Employee Benefits	108,202
300 Purchased Professional and Technical Services	26,020
400 Purchased Property Services	30,245
500 Other Purchased Services	66,602
600 Supplies	38,761
<b>Total Student Activities</b>	<b>\$535,779</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$535,779</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	473,726
900 Other Uses of Funds	982,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,455,726</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	30,000
<b>Total Interfund Transfers - Out</b>	<b>\$30,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,485,726</b>
<b>TOTAL EXPENDITURES</b>	<b>\$19,812,577</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	1,750,000	1,500,000
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	15,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	21,000	22,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	50,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$1,836,000</b>	<b>\$1,582,000</b>
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**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	1,500,000	1,500,000
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		

**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$3,336,000</b>	<b>\$3,082,000</b>

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	19,605,000	18,365,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	285,000	300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,055,000	3,400,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$22,945,000</b>	<b>\$22,065,000</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>\$22,945,000</b>	<b>\$22,065,000</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>\$22,945,000</b>	<b>\$22,065,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,741,637
0850 Unassigned Fund Balance	1,015,960
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,757,597</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,757,597</b>
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