

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2018

Judith S. Sourbeer
President of the Board - Original Signature Required

6/14/18
Date

[Signature]
Secretary of the Board - Original Signature Required

6/14/18
Date

[Signature]
Chief School Administrator - Original Signature Required

6/14/18
Date

Mark Jannone

(570)673-3191 Extn :

Contact Person

Telephone Extension

mjannone@canton.k12.pa.us

Email Address

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Canton Area SD	County : Bradford	AUN Number : 117081003
--	----------------------	---------------------------

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.

SIGNATURE OF SCHOOL BOARD PRESIDENT <i>Judith S. Soubeiran</i>	DATE <i>5/11/18</i>
--	----------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	Canton Area SD
COUNTRY :	Bradford
AUN :	117081003

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	\$15864701
Ending Unassigned Fund Balance	\$932744
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.9%

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
<i>[Signature]</i>	6/14/18

DUE DATE: AUGUST 15, 2018

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$2,363,135.40 C x 2%: \$5,965.48</p>	<p>The actual exclusion per homestead will be significantly less for several homesteads due to "maxing" out at a much lower exclusion.</p>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$74,068.00 Function 2200, Object 200: \$139,950.00</p>	<p>The disproportionate balance in benefits is due to the new requirement that tuition reimbursement be coded to 2200's object 240.</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>Budgetary Reserve is used to cover unexpected, unbudgeted expenses after being approved by the board.</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>Unassigned Fund Balance is used to cover unexpected, unbudgeted expenses after being approved by the board or will eventually be assigned.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Assigned Fund Balance is money being held for future expenses such as employee benefits and retirement.</p>

Amount

REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	2,925,336
6113	Public Utility Realty Taxes	4,000
6114	Payments in Lieu of Current Taxes - State / Local	60,000
6120	Current Per Capita Taxes, Section 679	12,024
6140	Current Act 511 Taxes - Flat Rate Assessments	12,024
6150	Current Act 511 Taxes - Proportional Assessments	585,399
6400	Delinquencies on Taxes Levied / Assessed by the LEA	275,000
6500	Earnings on Investments	23,006
6700	Revenues from LEA Activities	20,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	209,000
6910	Rentals	1,500
6990	Refunds and Other Miscellaneous Revenue	55,000
	REVENUE FROM LOCAL SOURCES	\$4,182,289
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding	7,004,611
7160	Tuition for Orphans Subsidy	20,000
7220	Vocational Education	23,826
7271	Special Education funds for School-Aged Pupils	712,440
7312	Nonpublic and Charter School Pupil Transportation Subsidy	594,395
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	307,926
7330	Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340	State Property Tax Reduction Allocation	298,274
7505	Ready to Learn Block Grant	203,216
7810	State Share of Social Security and Medicare Taxes	338,315
7820	State Share of Retirement Contributions	1,117,153
	REVENUE FROM STATE SOURCES	\$10,635,156
REVENUE FROM FEDERAL SOURCES		
8514	NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	320,000
8515	NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8517	NCLB, Title IV - 21st Century Schools	10,000
	REVENUE FROM FEDERAL SOURCES	\$380,000
	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,197,445

Act 1 Index (current): 3.5%
 Calculation Method: 4
 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
 \$2,925,342
 \$298,274
 \$3,223,616
 \$3,557,238

Section 672.1 Method Choice: (a)(1)

	Bradford	Lycoming	Tioga	Total
2017-18 Data				
a. Assessed Value	\$64,491,218	\$33,729,460	\$45,977,175	\$144,197,853
b. Real Estate Mills	32.9284	14.9418	16.9358	
2018-19 Data				
c. 2016 STEB Market Value	\$185,792,955	\$42,366,822	\$64,660,503	\$292,820,280
d. Assessed Value	\$65,103,568	\$33,879,690	\$46,512,255	\$145,495,513
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy (a * b)
 \$2,123,593 \$503,979 \$778,660 \$3,406,232

2018-19 Calculations

g. Percent of Total Market Value 14.46854%
 h. Rebalanced 2017-18 Tax Levy (f Total * g) \$2,161,236 \$492,832 \$752,163 \$3,406,231

i. Base Mills Subject to Index (h / a * 1000) if no reassessment 33.5120 14.9418 16.9358
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 90.46000%
 k. Tax Levy Needed (Approx. Tax Levy * g) \$2,257,049 \$514,680 \$785,509 \$3,557,238

I. 2018-19 Real Estate Tax Rate
 (k / d * 1000) 34.6685 15.1914 16.8882

III. m. Tax Levy Generated by Mills (l / 1000 * d) \$2,257,043 \$514,680 \$785,508 \$3,557,231

n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions) \$3,258,957

o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection) \$2,925,336

Act 1 Index (current): 3.5%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$2,925,342

Amount of Tax Relief for Homestead Exclusions \$298,274

Total Approx. Tax Revenue: \$3,223,616

Approx. Tax Levy for Tax Rate Calculation: \$3,557,238

Section 672.1 Method Choice: (a)(1)

	Bradford	Lycoming	Tioga	Total
Index Maximums				
p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	34.6849	15.4647	17.5285	
q. Mills In Excess of Index (if $(l > p)$, $(l - p)$)	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$2,258,111	\$523,939	\$815,290	\$3,597,340
s. Millage Rate within Index? (if $l > p$ Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if $(m > r)$, $(m - r)$)	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$5,833.00	\$13,311.00	\$11,973.00	
Number of Homestead/Farmstead Properties	1032	157	11973	13162
Median Assessed Value of Homestead Properties				\$62,140

Act 1 Index (current): 3.5%

Calculation Method:

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

Revenue 4

Approx. Tax Revenue from RE Taxes:

\$2,925,342

Amount of Tax Relief for Homestead Exclusions

\$298,274

Total Approx. Tax Revenue:

\$3,223,616

Approx. Tax Levy for Tax Rate Calculation:

\$3,557,238

Bradford

Lycoming

Tioga

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$298,274

Lowering RE Tax Rate

\$0

\$298,274

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$298,274

CODE	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
6111	Current Real Estate Taxes								
		Bradford	65,103,568	34.6685	2,257,043			90.46000%	
		Lycoming	33,879,690	15.1914	514,680			85.45000%	
		Tioga	46,512,255	16.8882	785,508			90.58600%	
Totals:			145,495,513		3,557,231	298,274	=	3,258,957	X
								89.76295%	=
									2,925,336
6120	Current Per Capita Taxes, Section 679								Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments								12,024
6141	Current Act 511 Per Capita Taxes								Estimated Revenue
6142	Current Act 511 Occupation Taxes - Flat Rate								12,024
6143	Current Act 511 Local Services Taxes								0
6144	Current Act 511 Trailer Taxes								0
6145	Current Act 511 Business Privilege Taxes - Flat Rate								0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate								0
6149	Current Act 511 Taxes, Other Flat Rate Assessments								0
	Total Current Act 511 Taxes - Flat Rate Assessments								12,024
6150	Current Act 511 Taxes - Proportional Assessments								Estimated Revenue
6151	Current Act 511 Earned Income Taxes								470,000
6152	Current Act 511 Occupation Taxes								25,399
6153	Current Act 511 Real Estate Transfer Taxes								90,000
6154	Current Act 511 Amusement Taxes								0
6155	Current Act 511 Business Privilege Taxes								0
6156	Current Act 511 Mechanical Device Taxes - Percentage								0
6157	Current Act 511 Mercantile Taxes								0
6159	Current Act 511 Taxes, Other Proportional Assessments								0
	Total Current Act 511 Taxes - Proportional Assessments								585,399
	Total Act 511, Current Taxes								597,423
		Act 511 Tax Limit -->	292,820,280	X	12	Mills			3,513,843
			Market Value						(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Bradford	33.5120	34.6685	3.46%	Yes	3.5%				
	Lycoming	14.9418	15.1914	1.68%	Yes	3.5%				
	Tioga	16.9358	16.8882	-0.27%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6152	Current Act 511 Occupation Taxes	200.0000	200.0000	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,304,740
1200 Special Programs - Elementary / Secondary	1,944,544
1300 Vocational Education	273,000
1400 Other Instructional Programs - Elementary / Secondary	129,264
Total Instruction	\$9,651,548
2000 Support Services	
2100 Support Services - Students	400,998
2200 Support Services - Instructional Staff	330,878
2300 Support Services - Administration	1,039,637
2400 Support Services - Pupil Health	169,049
2500 Support Services - Business	385,069
2600 Operation and Maintenance of Plant Services	1,178,673
2700 Student Transportation Services	844,910
2800 Support Services - Central	177,329
Total Support Services	\$4,526,543
3000 Operation of Non-Instructional Services	
3200 Student Activities	448,163
Total Operation of Non-Instructional Services	\$448,163
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	50,000
Total Facilities Acquisition, Construction and Improvement Services	\$50,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	934,847
5900 Budgetary Reserve	253,600
Total Other Expenditures and Financing Uses	\$1,188,447
Total Estimated Expenditures and Other Financing Uses	\$15,864,701

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,219,984
200 Personnel Services - Employee Benefits	2,705,235
300 Purchased Professional and Technical Services	19,500
400 Purchased Property Services	38,400
500 Other Purchased Services	128,200
600 Supplies	191,006
800 Other Objects	2,415
Total Regular Programs - Elementary / Secondary	\$7,304,740
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	877,997
200 Personnel Services - Employee Benefits	759,282
300 Purchased Professional and Technical Services	213,050
400 Purchased Property Services	28,000
500 Other Purchased Services	49,000
600 Supplies	15,200
800 Other Objects	2,015
Total Special Programs - Elementary / Secondary	\$1,944,544
1300 Vocational Education	
500 Other Purchased Services	273,000
Total Vocational Education	\$273,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,264
500 Other Purchased Services	125,000
Total Other Instructional Programs - Elementary / Secondary	\$129,264
Total Instruction	\$9,651,548
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	166,554
200 Personnel Services - Employee Benefits	133,734
300 Purchased Professional and Technical Services	91,000
400 Purchased Property Services	300
500 Other Purchased Services	4,000
600 Supplies	4,800
800 Other Objects	610
Total Support Services - Students	\$400,998
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	74,068
200 Personnel Services - Employee Benefits	139,950
300 Purchased Professional and Technical Services	86,535
400 Purchased Property Services	2,400
500 Other Purchased Services	15,600

Description

600 Supplies
800 Other Objects

Amount

12,050
275

Total Support Services - Instructional Staff

\$330,878

2300 Support Services - Administration

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
800 Other Objects

534,105
378,747
81,275
1,635
21,125
15,550
7,200

Total Support Services - Administration

\$1,039,637

2400 Support Services - Pupil Health

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
800 Other Objects

101,404
63,200
1,000
200
1,150
2,000
95

Total Support Services - Pupil Health

\$169,049

2500 Support Services - Business

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
800 Other Objects

202,582
163,537
11,400
1,600
4,200
1,500
250

Total Support Services - Business

\$385,069

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies

341,753
327,542
35,346
240,383
56,649
177,000

Total Operation and Maintenance of Plant Services

\$1,178,673

2700 Student Transportation Services

300 Purchased Professional and Technical Services
500 Other Purchased Services
600 Supplies

2,000
831,810
11,100

Total Student Transportation Services

\$844,910

2800 Support Services - Central

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	45,947
200 Personnel Services - Employee Benefits	40,972
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	7,000
500 Other Purchased Services	26,900
600 Supplies	36,510
Total Support Services - Central	\$177,329
Total Support Services	\$4,526,543
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	189,136
200 Personnel Services - Employee Benefits	79,641
300 Purchased Professional and Technical Services	73,100
400 Purchased Property Services	13,000
500 Other Purchased Services	40,900
600 Supplies	50,386
800 Other Objects	2,000
Total Student Activities	\$448,163
Total Operation of Non-Instructional Services	\$448,163
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	50,000
Total Facilities Acquisition, Construction and Improvement Services	\$50,000
Total Facilities Acquisition, Construction and Improvement Services	\$50,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	934,847
Total Debt Service / Other Expenditures and Financing Uses	\$934,847
5900 Budgetary Reserve	
800 Other Objects	253,600
Total Budgetary Reserve	\$253,600
Total Other Expenditures and Financing Uses	\$1,188,447
TOTAL EXPENDITURES	\$15,864,701

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	3,500,000	3,000,000
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	20,000	25,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	225,000	225,000
Permanent Fund		
Total Cash and Short-Term Investments	\$3,745,000	\$3,250,000

Long-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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

Permanent Fund

06/30/2018 Estimate

06/30/2019 Projection

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$3,745,000	\$3,250,000
----------------------------	-------------	-------------

Long-Term Indebtedness

General Fund

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	7,400,000	6,600,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	225,000	225,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$7,625,000	\$6,825,000

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

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

06/30/2018 Estimate

06/30/2019 Projection

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

0560 Other Post-Employment Benefits (OPEB) 06/30/2018 Estimate

0599 Other Noncurrent Liabilities 06/30/2019 Projection

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

Investment Trust Fund

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Long-Term Indebtedness		
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	\$7,625,000	\$6,825,000

Short-Term Payables

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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	\$7,625,000	\$6,825,000
---------------------------	--------------------	--------------------

Account Description

Amounts

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,300,000
0850 Unassigned Fund Balance	932,744

Total Ending Fund Balance - Committed, Assigned, and Unassigned **\$3,232,744**

5900 Budgetary Reserve **253,600**

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$3,486,344**