# FINAL GENERAL FUND BUDGET

**Fiscal Year 2018-2019**

Proposed

**General Fund Budget Approval**

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

| | |
|---|---|
| Robert W. Fisher | 5/8/18 |
| **President of the Board - Original Signature Required** | **Date** |
| Kimberly M. VanGorder | 5/8/18 |
| **Secretary of the Board - Original Signature Required** | **Date** |
| | 5/8/18 |
| **Chief School Administrator - Original Signature Required** | **Date** |
| Kimberly M VanGorder | (814)742-2271 Extn : |
| **Contact Person** | **Telephone** **Extension** |
| kmv@blwd.k12.pa.us | |
| **Email Address** | |

| ITEM | AMOUNTS | |
|---|---|---|
| **:stimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation )uring The Fiscal Year** | | |
| )810 Nonspendable Fund Balance | | |
| )820 Restricted Fund Balance | | |
| )830 Committed Fund Balance | 1,282,803 | |
| )840 Assigned Fund Balance | | |
| )850 Unassigned Fund Balance | 2,707,441 | |
| **'otal Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation )uring The Fiscal Year** | | **$3,990,244** |
| **:stimated Revenues And Other Financing Sources** | | |
| 6000 Revenue from Local Sources | 6,675,836 | |
| 7000 Revenue from State Sources | 10,744,488 | |
| 8000 Revenue from Federal Sources | 217,391 | |
| 9000 Other Financing Sources | | |
| **'otal Estimated Revenues And Other Financing Sources** | | **$17,637,715** |
| **'otal Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation** | | **$21,627,959** |

| | Amount |
|---|---|
| **REVENUE FROM LOCAL SOURCES** | |
| 6111 Current Real Estate Taxes | 4,948,636 |
| 6112 Interim Real Estate Taxes | 5,000 |
| 6113 Public Utility Realty Taxes | 6,400 |
| 6114 Payments in Lieu of Current Taxes - State / Local | 17,000 |
| 6120 Current Per Capita Taxes, Section 679 | 17,000 |
| 6140 Current Act 511 Taxes - Flat Rate Assessments | 40,800 |
| 6150 Current Act 511 Taxes - Proportional Assessments | 910,000 |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA | 312,000 |
| 6500 Earnings on Investments | 25,000 |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds | 225,000 |
| 6920 Contributions and Donations from Private Sources | 10,000 |
| 6990 Refunds and Other Miscellaneous Revenue | 159,000 |
| **REVENUE FROM LOCAL SOURCES** | **$6,675,836** |
| **REVENUE FROM STATE SOURCES** | |
| 7110 Basic Education Funding | 6,935,389 |
| 7220 Vocational Education | 30,000 |
| 7240 Driver Education - Student | 1,000 |
| 7271 Special Education funds for School-Aged Pupils | 793,570 |
| 7311 Pupil Transportation Subsidy | 350,000 |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 227,691 |
| 7330 Health Services (Medical, Dental, Nurse, Act 25) | 22,000 |
| 7340 State Property Tax Reduction Allocation | 360,300 |
| 7505 Ready to Learn Block Grant | 206,209 |
| 7810 State Share of Social Security and Medicare Taxes | 319,727 |
| 7820 State Share of Retirement Contributions | 1,498,602 |
| **REVENUE FROM STATE SOURCES** | **$10,744,488** |
| **REVENUE FROM FEDERAL SOURCES** | |
| 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged | 179,000 |
| 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals | 38,391 |
| **REVENUE FROM FEDERAL SOURCES** | **$217,391** |
| **OTAL ESTIMATED REVENUES AND OTHER SOURCES** | **17,637,715** |

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**Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code**



**Act 1 Index (current): 3.4%**

| | |
|---|---|
| **Calculation Method:** | **Rate** |
| **Approx. Tax Revenue from RE Taxes:** | **$4,948,636** |
| **Amount of Tax Relief for Homestead Exclusions** | **$360,300** |
| **Total Approx. Tax Revenue:** | **$5,308,936** |
| **Approx. Tax Levy for Tax Rate Calculation:** | **$5,569,391** |

| | | **Blair** | **Total** |
|---|---|---|---|
| I. | **2017-18 Data** | | |
| | a. Assessed Value | $610,865,800 | $610,865,800 |
| | b. Real Estate Mills | 9.1400 | |
| | **2018-19 Data** | | |
| | c. 2016 STEB Market Value | $406,206,027 | $406,206,027 |
| | d. Assessed Value | $609,342,600 | $609,342,600 |
| | e. Assessed Value of New Constr/ Renov | $0 | $0 |
| II. | **2017-18 Calculations** | | |
| | f. 2017-18 Tax Levy | $5,583,313 | $5,583,313 |
| | (a * b) | | |
| | **2018-19 Calculations** | | |
| | g. Percent of Total Market Value | 100.00000% | 100.00000% |
| | h. Rebalanced 2017-18 Tax Levy | $5,583,313 | $5,583,313 |
| | (f Total * g) | | |
| | i. Base Mills Subject to Index | 9.1400 | |
| | (h / a * 1000) if no reassessment | | |
| | (h / (d-e) * 1000) if reassessment | | |
| III. | **Calculation of Tax Rates and Levies Generated** | | |
| | j. Weighted Avg. Collection Percentage | 95.00000% | 95.00000% |
| | k. Tax Levy Needed | $5,569,391 | $5,569,391 |
| | (Approx. Tax Levy * g) | | |
| | **l. 2018-19 Real Estate Tax Rate** | **9.1400** | |
| | (k / d * 1000) | | |
| | m. Tax Levy Generated by Mills | $5,569,391 | $5,569,391 |
| | (l / 1000 * d) | | |
| | n. Tax Levy minus Tax Relief for Homestead Exclusions | | $5,209,091 |
| | (m - Amount of Tax Relief for Homestead Exclusions) | | |
| | o. Net Tax Revenue Generated By Mills | | $4,948,636 |
| | (n * Est. Pct. Collection) | | |

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code



**Act 1 Index (current): 3.4%**

**Calculation Method:** Rate

| | |
|---|---|
| **Approx. Tax Revenue from RE Taxes:** | **$4,948,636** |
| **Amount of Tax Relief for Homestead Exclusions** | **$360,300** |
| **Total Approx. Tax Revenue:** | **$5,308,936** |
| **Approx. Tax Levy for Tax Rate Calculation:** | **$5,569,391** |

| | | Blair | Total |
|---|---|---|---|
| | **Index Maximums** | | |
| | p. Maximum Mills Based On Index | 9.4507 | |
| | (i * (1 + Index)) | | |
| | q. Mills In Excess of Index | 0.0000 | |
| | (if (l > p), (l - p)) | | |
| | r. Maximum Tax Levy Based On Index | $5,758,714 | $5,758,714 |
| IV. | (p / 1000 * d) | | |
| | s. Millage Rate within Index? | Yes | |
| | (If l > p Then No) | | |
| | t. Tax Levy In Excess of Index | $0 | $0 |
| | (if (m > r), (m - r)) | | |
| | u. Tax Revenue In Excess of Index | $0 | $0 |
| | (t * Est. Pct. Collection) | | |

| | | | |
|---|---|---|---|
| | **Information Related to Property Tax Relief** | | |
| | Assessed Value Exclusion per Homestead | $0.00 | |
| V. | Number of Homestead/Farmstead Properties | | |
| | Median Assessed Value of Homestead Properties | | $0 |

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.4%

| | |
|---|---|
| Calculation Method: | Rate |
| Approx. Tax Revenue from RE Taxes: | $4,948,636 |
| Amount of Tax Relief for Homestead Exclusions | $360,300 |
| Total Approx. Tax Revenue: | $5,308,936 |
| Approx. Tax Levy for Tax Rate Calculation: | $5,569,391 |
| | **Blair** |

**Total**

| | | | | |
|---|---|---|---|---|
| State Property Tax Reduction Allocation used for: Homestead Exclusions | $360,300 | Lowering RE Tax Rate | $0 | $360,300 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | $0 | | | $0 |
| **Amount of Tax Relief from State/Local Sources** | | | | **$360,300** |

CODE

5111 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| lair | 609,342,600 | 9.1400 | 5,569,391 | | | | | | 95.00000% | | |
| **otals:** | **609,342,600** | | **5,569,391** | - | 360,300 | = | 5,209,091 | X | 95.00000% | = | 4,948,636 |

| Code | Description | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
|---|---|---|---|---|---|
| 6120 | Current Per Capita Taxes, Section 679 | $5.00 | | | 17,000 |
| 6140 | Current Act 511 Taxes – Flat Rate Assessments | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
| 6141 | Current Act 511 Per Capita Taxes | $5.00 | $0.00 | 14,000 | 14,000 |
| 6142 | Current Act 511 Occupation Taxes – Flat Rate | $5.00 | $0.00 | 9,000 | 9,000 |
| 6143 | Current Act 511 Local Services Taxes | $5.00 | $0.00 | 17,000 | 17,000 |
| 6144 | Current Act 511 Trailer Taxes | $0.00 | $0.00 | 0 | 0 |
| 6145 | Current Act 511 Business Privilege Taxes – Flat Rate | $0.00 | $0.00 | 0 | 0 |
| 6146 | Current Act 511 Mechanical Device Taxes – Flat Rate | $40.00 | $0.00 | 800 | 800 |
| 6149 | Current Act 511 Taxes, Other Flat Rate Assessments | $0.00 | $0.00 | 0 | 0 |
| | **Total Current Act 511 Taxes – Flat Rate Assessments** | | | **40,800** | **40,800** |
| 6150 | Current Act 511 Taxes – Proportional Assessments | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
| 6151 | Current Act 511 Earned Income Taxes | 0.500% | 0.000% | 825,000 | 825,000 |
| 6152 | Current Act 511 Occupation Taxes | 0.000 | 0.000 | 0 | 0 |
| 6153 | Current Act 511 Real Estate Transfer Taxes | 0.500% | 0.000% | 85,000 | 85,000 |
| 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** | | | **910,000** | **910,000** |
| | **Total Act 511, Current Taxes** | | | | **950,800** |
| | | **Act 511 Tax Limit -->** | **406,206,027 X** | **12** | **4,874,472** |
| | | | **Market Value** | **Mills** | **(511 Limit)** |

| Tax Function | Description | Tax Rate Charged in: 2017-18 (Rebalanced) | Tax Rate Charged in: 2018-19 | Percent Change in Rate | Less than or equal to Index | Index | Additional Tax Rate Charged in: 2017-18 (Rebalanced) | Additional Tax Rate Charged in: 2018-19 | Percent Change in Rate | Less than or equal to Index |
|---|---|---|---|---|---|---|---|---|---|---|
| 6111 | Current Real Estate Taxes | | | | | | | | | |
| | Blair | 9.1400 | 9.1400 | 0.00% | Yes | 3.4% | | | | |
| 6120 | Current Per Capita Taxes, Section 679 | $0.00 | $5.00 | New | No | 3.4% | | | | |
| | Current Act 511 Taxes – Flat Rate Assessments | | | | | | | | | |
| 6141 | Current Act 511 Per Capita Taxes | $5.00 | $5.00 | 0.00% | Yes | 3.4% | | | | |
| 6142 | Current Act 511 Occupation Taxes - Flat Rate | $5.00 | $5.00 | 0.00% | Yes | 3.4% | | | | |
| 6143 | Current Act 511 Local Services Taxes | $5.00 | $5.00 | 0.00% | Yes | 3.4% | | | | |
| 6146 | Current Act 511 Mechanical Device Taxes - Flat Rate | $40.00 | $40.00 | 0.00% | Yes | 3.4% | | | | |
| | Current Act 511 Taxes – Proportional Assessments | | | | | | | | | |
| 6151 | Current Act 511 Earned Income Taxes | 0.500% | 0.500% | 0.00% | Yes | 3.4% | | | | |
| 6153 | Current Act 511 Real Estate Transfer Taxes | 0.500% | 0.500% | 0.00% | Yes | 3.4% | | | | |

| Description | Amount |
|---|---|
| **1000 Instruction** | |
| 1100 Regular Programs - Elementary / Secondary | 8,131,155 |
| 1200 Special Programs - Elementary / Secondary | 1,817,769 |
| 1300 Vocational Education | 509,757 |
| 1400 Other Instructional Programs - Elementary / Secondary | 78,099 |
| **Total Instruction** | **$10,536,780** |
| **2000 Support Services** | |
| 2100 Support Services - Students | 524,807 |
| 2200 Support Services - Instructional Staff | 1,188,977 |
| 2300 Support Services - Administration | 1,290,334 |
| 2400 Support Services - Pupil Health | 235,719 |
| 2500 Support Services - Business | 310,462 |
| 2600 Operation and Maintenance of Plant Services | 1,644,176 |
| 2700 Student Transportation Services | 599,344 |
| 2800 Support Services - Central | 79,146 |
| **Total Support Services** | **$5,872,965** |
| **3000 Operation of Non-Instructional Services** | |
| 3200 Student Activities | 627,148 |
| 3300 Community Services | 4,500 |
| **Total Operation of Non-Instructional Services** | **$631,648** |
| **5000 Other Expenditures and Financing Uses** | |
| 5100 Debt Service / Other Expenditures and Financing Uses | 1,407,689 |
| 5200 Interfund Transfers - Out | 83,000 |
| 5900 Budgetary Reserve | 200,000 |
| **Total Other Expenditures and Financing Uses** | **$1,690,689** |
| **Total Estimated Expenditures and Other Financing Uses** | **$18,732,082** |

| Description | Amount |
|---|---|
| **1000 Instruction** | |
| **1100 Regular Programs - Elementary / Secondary** | |
| 100 Personnel Services - Salaries | 4,570,330 |
| 200 Personnel Services - Employee Benefits | 3,013,801 |
| 300 Purchased Professional and Technical Services | 78,850 |
| 400 Purchased Property Services | 67,776 |
| 500 Other Purchased Services | 88,340 |
| 600 Supplies | 297,791 |
| 700 Property | 14,267 |
| **Total Regular Programs - Elementary / Secondary** | **$8,131,155** |
| **1200 Special Programs - Elementary / Secondary** | |
| 100 Personnel Services - Salaries | 887,708 |
| 200 Personnel Services - Employee Benefits | 539,859 |
| 300 Purchased Professional and Technical Services | 272,900 |
| 400 Purchased Property Services | 1,000 |
| 500 Other Purchased Services | 76,602 |
| 600 Supplies | 39,700 |
| **Total Special Programs - Elementary / Secondary** | **$1,817,769** |
| **1300 Vocational Education** | |
| 100 Personnel Services - Salaries | 70,933 |
| 200 Personnel Services - Employee Benefits | 50,009 |
| 400 Purchased Property Services | 800 |
| 500 Other Purchased Services | 381,805 |
| 600 Supplies | 6,210 |
| **Total Vocational Education** | **$509,757** |
| **1400 Other Instructional Programs - Elementary / Secondary** | |
| 100 Personnel Services - Salaries | 42,149 |
| 200 Personnel Services - Employee Benefits | 22,150 |
| 300 Purchased Professional and Technical Services | 5,000 |
| 400 Purchased Property Services | 450 |
| 500 Other Purchased Services | 6,450 |
| 600 Supplies | 1,900 |
| **Total Other Instructional Programs - Elementary / Secondary** | **$78,099** |
| **Total Instruction** | **$10,536,780** |
| **2000 Support Services** | |
| **2100 Support Services - Students** | |
| 100 Personnel Services - Salaries | 243,402 |
| 200 Personnel Services - Employee Benefits | 177,596 |
| 300 Purchased Professional and Technical Services | 84,401 |
| 400 Purchased Property Services | 1,000 |
| 500 Other Purchased Services | 2,598 |
| 600 Supplies | 15,510 |
| 800 Other Objects | 300 |
| **Total Support Services - Students** | **$524,807** |

| )escription | Amount |
|---|---|
| **2200 Support Services - Instructional Staff** | |
| 100 Personnel Services - Salaries | 482,181 |
| 200 Personnel Services - Employee Benefits | 391,143 |
| 300 Purchased Professional and Technical Services | 69,245 |
| 400 Purchased Property Services | 12,520 |
| 500 Other Purchased Services | 16,239 |
| 600 Supplies | 190,288 |
| 700 Property | 25,000 |
| 800 Other Objects | 2,361 |
| **Total Support Services - Instructional Staff** | **$1,188,977** |
| **2300 Support Services - Administration** | |
| 100 Personnel Services - Salaries | 629,135 |
| 200 Personnel Services - Employee Benefits | 417,989 |
| 300 Purchased Professional and Technical Services | 112,750 |
| 400 Purchased Property Services | 20,070 |
| 500 Other Purchased Services | 51,000 |
| 600 Supplies | 42,600 |
| 700 Property | 4,000 |
| 800 Other Objects | 12,790 |
| **Total Support Services - Administration** | **$1,290,334** |
| **2400 Support Services - Pupil Health** | |
| 100 Personnel Services - Salaries | 91,795 |
| 200 Personnel Services - Employee Benefits | 54,950 |
| 300 Purchased Professional and Technical Services | 79,182 |
| 400 Purchased Property Services | 1,360 |
| 500 Other Purchased Services | 600 |
| 600 Supplies | 6,032 |
| 800 Other Objects | 1,800 |
| **Total Support Services - Pupil Health** | **$235,719** |
| **2500 Support Services - Business** | |
| 100 Personnel Services - Salaries | 170,145 |
| 200 Personnel Services - Employee Benefits | 113,317 |
| 300 Purchased Professional and Technical Services | 6,000 |
| 400 Purchased Property Services | 1,700 |
| 500 Other Purchased Services | 2,500 |
| 600 Supplies | 16,200 |
| 800 Other Objects | 600 |
| **Total Support Services - Business** | **$310,462** |
| **2600 Operation and Maintenance of Plant Services** | |
| 100 Personnel Services - Salaries | 538,264 |
| 200 Personnel Services - Employee Benefits | 396,952 |
| 300 Purchased Professional and Technical Services | 19,500 |
| 400 Purchased Property Services | 133,460 |
| 500 Other Purchased Services | 138,500 |
| 600 Supplies | 412,200 |

| Description | Amount |
|---|---|
| 700 Property | 5,000 |
| 800 Other Objects | 300 |
| **Total Operation and Maintenance of Plant Services** | **$1,644,176** |
| **2700 Student Transportation Services** | |
| 100 Personnel Services - Salaries | 6,957 |
| 200 Personnel Services - Employee Benefits | 2,887 |
| 500 Other Purchased Services | 585,000 |
| 600 Supplies | 4,500 |
| **Total Student Transportation Services** | **$599,344** |
| **2800 Support Services - Central** | |
| 100 Personnel Services - Salaries | 35,783 |
| 200 Personnel Services - Employee Benefits | 35,863 |
| 300 Purchased Professional and Technical Services | 1,000 |
| 400 Purchased Property Services | 1,100 |
| 500 Other Purchased Services | 3,000 |
| 600 Supplies | 500 |
| 800 Other Objects | 1,900 |
| **Total Support Services - Central** | **$79,146** |
| **Total Support Services** | **$5,872,965** |
| **3000 Operation of Non-Instructional Services** | |
| **3200 Student Activities** | |
| 100 Personnel Services - Salaries | 301,344 |
| 200 Personnel Services - Employee Benefits | 112,369 |
| 300 Purchased Professional and Technical Services | 58,420 |
| 400 Purchased Property Services | 5,250 |
| 500 Other Purchased Services | 97,375 |
| 600 Supplies | 39,315 |
| 800 Other Objects | 13,075 |
| **Total Student Activities** | **$627,148** |
| **3300 Community Services** | |
| 500 Other Purchased Services | 3,000 |
| 600 Supplies | 1,500 |
| **Total Community Services** | **$4,500** |
| **Total Operation of Non-Instructional Services** | **$631,648** |
| **5000 Other Expenditures and Financing Uses** | |
| **5100 Debt Service / Other Expenditures and Financing Uses** | |
| 800 Other Objects | 406,743 |
| 900 Other Uses of Funds | 1,000,946 |
| **Total Debt Service / Other Expenditures and Financing Uses** | **$1,407,689** |
| **5200 Interfund Transfers - Out** | |
| 900 Other Uses of Funds | 83,000 |
| **Total Interfund Transfers - Out** | **$83,000** |
| **5900 Budgetary Reserve** | |

| Description | Amount |
|---|---|
| 800 Other Objects | 200,000 |
| **Total Budgetary Reserve** | **$200,000** |
| **Total Other Expenditures and Financing Uses** | **$1,690,689** |
| **TOTAL EXPENDITURES** | **$18,732,082** |

| Cash and Short-Term Investments | 06/30/2018 Estimate | 06/30/2019 Projection |
|---|---|---|
| General Fund | 4,300,000 | 4,000,000 |
| 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 | 1,389,398 | 1,200,000 |
| Other Capital Projects Fund | | |
| Debt Service Fund | | |
| Food Service / Cafeteria Operations Fund | 25,000 | 20,000 |
| Child Care Operations Fund | | |
| Other Enterprise Funds | | |
| Internal Service Fund | | |
| Private Purpose Trust Fund | 80,000 | 80,000 |
| Investment Trust Fund | | |
| Pension Trust Fund | | |
| Activity Fund | 105,000 | 100,000 |
| Other Agency Fund | | |
| Permanent Fund | | |
| **Total Cash and Short-Term Investments** | **$5,899,398** | **$5,400,000** |

| 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 | | |

| .ong-Term Investments | 06/30/2018 Estimate | 06/30/2019 Projection |
|---|---|---|
| Permanent Fund | | |
| **'otal Long-Term Investments** | | |
| **'OTAL CASH AND INVESTMENTS** | **$5,899,398** | **$5,400,000** |

| .ong-Term Indebtedness | 06/30/2018 Estimate | 06/30/2019 Projection |
|---|---|---|
| **General Fund** | | |
| 0510 Bonds Payable | 13,805,000 | 12,940,000 |
| 0520 Extended-Term Financing Agreements Payable | | |
| 0530 Lease-Purchase Obligations | | |
| 0540 Accumulated Compensated Absences | 380,000 | 375,000 |
| 0550 Authority Lease Obligations | | |
| 0560 Other Post-Employment Benefits (OPEB) | | |
| 0599 Other Noncurrent Liabilities | | |
| **Total General Fund** | **$14,185,000** | **$13,315,000** |
| **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 | | |

| .ong-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 | | |

| .ong-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** | | |

| .ong-Term Indebtedness | 06/30/2018 Estimate | 06/30/2019 Projection |
|---|---|---|
| **Investment Trust Fund** | | |
| 0510 Bonds Payable | | |
| 0520 Extended-Term Financing Agreements Payable | | |
| 0530 Lease-Purchase Obligations | | |
| 0540 Accumulated Compensated Absences | | |
| 0550 Authority Lease Obligations | | |
| 0560 Other Post-Employment Benefits (OPEB) | | |
| 0599 Other Noncurrent Liabilities | | |
| **Total Investment Trust Fund** | | |
| **Pension Trust Fund** | | |
| 0510 Bonds Payable | | |
| 0520 Extended-Term Financing Agreements Payable | | |
| 0530 Lease-Purchase Obligations | | |
| 0540 Accumulated Compensated Absences | | |
| 0550 Authority Lease Obligations | | |
| 0560 Other Post-Employment Benefits (OPEB) | | |
| 0599 Other Noncurrent Liabilities | | |
| **Total Pension Trust Fund** | | |
| **Activity Fund** | | |
| 0510 Bonds Payable | | |
| 0520 Extended-Term Financing Agreements Payable | | |
| 0530 Lease-Purchase Obligations | | |
| 0540 Accumulated Compensated Absences | | |
| 0550 Authority Lease Obligations | | |
| 0560 Other Post-Employment Benefits (OPEB) | | |
| 0599 Other Noncurrent Liabilities | | |
| **Total Activity Fund** | | |
| **Other Agency Fund** | | |
| 0510 Bonds Payable | | |
| 0520 Extended-Term Financing Agreements Payable | | |
| 0530 Lease-Purchase Obligations | | |
| 0540 Accumulated Compensated Absences | | |
| 0550 Authority Lease Obligations | | |
| 0560 Other Post-Employment Benefits (OPEB) | | |
| 0599 Other Noncurrent Liabilities | | |
| **Total Other Agency Fund** | | |
| **Permanent Fund** | | |
| 0510 Bonds Payable | | |
| 0520 Extended-Term Financing Agreements Payable | | |

| Long-Term Indebtedness | 06/30/2018 Estimate | 06/30/2019 Projection |
|---|---|---|
| 0530 Lease-Purchase Obligations | | |
| 0540 Accumulated Compensated Absences | | |
| 0550 Authority Lease Obligations | | |
| 0560 Other Post-Employment Benefits (OPEB) | | |
| 0599 Other Noncurrent Liabilities | | |
| **Total Permanent Fund** | | |
| **Total Long-Term Indebtedness** | **$14,185,000** | **$13,315,000** |

| 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** | **$14,185,000** | **$13,315,000** |

| Account Description | Amounts |
|---|---|
| 0810 Nonspendable Fund Balance | |
| 0820 Restricted Fund Balance | |
| 0830 Committed Fund Balance | 970,122 |
| 0840 Assigned Fund Balance | |
| 0850 Unassigned Fund Balance | 1,925,755 |
| **Total Ending Fund Balance - Committed, Assigned, and Unassigned** | **$2,895,877** |
| **5900 Budgetary Reserve** | **200,000** |
| **Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** | **$3,095,877** |