

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/12/2018

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Adele Huntzinger

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Contact Person

Telephone

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Email Address

| <u>Val Number</u> | <u>Description</u> | <u>Justification</u> |
|-------------------|---|--|
| 1010 | Budget Approval Date is required before submission on Contact Screen and cannot be a future date. | |
| 1790 | Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$591,864.00 Approved Referendum Exception Amt: \$0.00 | Applying for Special Education and Retirement Exceptions |
| 8060 | Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below. | Reserved for emergencies. |
| 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. | Unassigned fund balance is less than 8.0% of expenditures. |

| <u>ITEM</u> | <u>AMOUNTS</u> |
|--|----------------------------|
| Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | |
| 0810 Nonspendable Fund Balance | 200,000 |
| 0820 Restricted Fund Balance | |
| 0830 Committed Fund Balance | 3,590,809 |
| 0840 Assigned Fund Balance | 1,850,000 |
| 0850 Unassigned Fund Balance | |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | <u>\$5,440,809</u> |
| Estimated Revenues And Other Financing Sources | |
| 6000 Revenue from Local Sources | 53,085,685 |
| 7000 Revenue from State Sources | 14,445,991 |
| 8000 Revenue from Federal Sources | 1,949,933 |
| 9000 Other Financing Sources | |
| Total Estimated Revenues And Other Financing Sources | <u>\$69,481,609</u> |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | <u>\$74,922,418</u> |

| | <u>Amount</u> |
|---|---------------------|
| REVENUE FROM LOCAL SOURCES | |
| 6111 Current Real Estate Taxes | 44,920,562 |
| 6112 Interim Real Estate Taxes | 235,000 |
| 6113 Public Utility Realty Taxes | 47,000 |
| 6140 Current Act 511 Taxes - Flat Rate Assessments | 270,000 |
| 6150 Current Act 511 Taxes - Proportional Assessments | 5,538,550 |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA | 527,500 |
| 6500 Earnings on Investments | 150,000 |
| 6700 Revenues from LEA Activities | 99,100 |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds | 810,238 |
| 6910 Rentals | 65,000 |
| 6920 Contributions and Donations from Private Sources | 79,035 |
| 6940 Tuition from Patrons | 6,200 |
| 6990 Refunds and Other Miscellaneous Revenue | 337,500 |
| REVENUE FROM LOCAL SOURCES | \$53,085,685 |
| REVENUE FROM STATE SOURCES | |
| 7110 Basic Education Funding | 4,265,471 |
| 7160 Tuition for Orphans Subsidy | 45,000 |
| 7271 Special Education funds for School-Aged Pupils | 1,683,321 |
| 7292 Pre-K Counts | 340,000 |
| 7311 Pupil Transportation Subsidy | 712,130 |
| 7312 Nonpublic and Charter School Pupil Transportation Subsidy | 184,030 |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 1,005,209 |
| 7330 Health Services (Medical, Dental, Nurse, Act 25) | 101,000 |
| 7505 Ready to Learn Block Grant | 348,871 |
| 7820 State Share of Retirement Contributions | 1,072,817 |
| 7900 Revenue for Technology | 4,688,142 |
| REVENUE FROM STATE SOURCES | \$14,445,991 |
| REVENUE FROM FEDERAL SOURCES | |
| 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged | 1,564,075 |
| 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals | 241,139 |
| 8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students | 49,233 |
| 8519 NCLB, Title VI - Flexibility and Accountability | 33,276 |

Amount

REVENUE FROM FEDERAL SOURCES

| | |
|--|--------|
| 8810 School-Based Access Medicaid Reimbursement Program (SBAP) | 62,210 |
| Reimbursements (Access) | |

| | |
|-------------------------------------|--------------------|
| REVENUE FROM FEDERAL SOURCES | \$1,949,933 |
|-------------------------------------|--------------------|

| | |
|---|-------------------|
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES | 69,481,609 |
|---|-------------------|

Act 1 Index (current): 2.4% | Act 1 Index (prior): 2.5%

| | | |
|--|---------------------|--------------|
| Calculation Method: | Rate | |
| Approx. Tax Revenue from RE Taxes: | \$44,920,562 | |
| Amount of Tax Relief for Homestead Exclusions | \$0 | |
| Total Approx. Tax Revenue: | \$44,920,562 | |
| Approx. Tax Levy for Tax Rate Calculation: | \$46,057,175 | |
| | Lancaster | Total |

| | | |
|--|-----------------|-----------------|
| 2017-18 Data | | |
| a. Assessed Value | \$2,721,368,420 | \$2,721,368,420 |
| b. Real Estate Mills | 16.3220 | |
| I. 2018-19 Data | | |
| c. 2016 STEB Market Value | \$3,060,134,766 | \$3,060,134,766 |
| d. Assessed Value | \$3,449,949,800 | \$3,449,949,800 |
| e. Assessed Value of New Constr/ Renov | \$0 | \$0 |

| | | |
|------------------------------------|--------------|--------------|
| 2017-18 Calculations | | |
| f. 2017-18 Tax Levy | \$44,418,175 | \$44,418,175 |
| (a * b) | | |
| 2018-19 Calculations | | |
| g. Percent of Total Market Value | 100.00000% | 100.00000% |
| h. Rebalanced 2017-18 Tax Levy | \$44,418,175 | \$44,418,175 |
| (f Total * g) | | |
| i. Base Mills Subject to Index | 12.8750 | |
| (h / a * 1000) if no reassessment | | |
| (h / (d-e) * 1000) if reassessment | Yes | |

| | | |
|---|----------------|--------------|
| Calculation of Tax Rates and Levies Generated | | |
| j. Weighted Avg. Collection Percentage | 97.53217% | 97.53217% |
| k. Tax Levy Needed | \$46,057,175 | \$46,057,175 |
| (Approx. Tax Levy * g) | | |
| I. 2018-19 Real Estate Tax Rate | 13.3501 | |
| (k / d * 1000) | | |
| III. m. Tax Levy Generated by Mills | \$46,057,175 | \$46,057,175 |
| (l / 1000 * d) | | |
| n. Tax Levy minus Tax Relief for Homestead Exclusions | | \$46,057,175 |
| (m - Amount of Tax Relief for Homestead Exclusions) | | |
| o. Net Tax Revenue Generated By Mills | | \$44,920,562 |
| (n * Est. Pct. Collection) | | |

Act 1 Index (current): 2.4% | Act 1 Index (prior): 2.5%

| | | |
|--|---------------------|--------------|
| Calculation Method: | Rate | |
| Approx. Tax Revenue from RE Taxes: | \$44,920,562 | |
| Amount of Tax Relief for Homestead Exclusions | \$0 | |
| Total Approx. Tax Revenue: | \$44,920,562 | |
| Approx. Tax Levy for Tax Rate Calculation: | \$46,057,175 | |
| | Lancaster | Total |

| | | |
|---|--------------|--------------|
| Index Maximums | | |
| p. Maximum Mills Based On Index (i * (1 + Index)) | 13.1968 | |
| q. Mills In Excess of Index (if l > p), (l - p)) | 0.1533 | |
| r. Maximum Tax Levy Based On Index (p / 1000 * d) | \$45,528,298 | \$45,528,298 |
| IV. s. Millage Rate within Index? (If l > p Then No) | No | |
| t. Tax Levy In Excess of Index (if (m > r), (m - r)) | \$528,877 | \$528,877 |
| u. Tax Revenue In Excess of Index (t * Est. Pct. Collection) | \$515,825 | \$515,825 |

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

Act 1 Index (current): 2.4% | Act 1 Index (prior): 2.5%

| | |
|--|---------------------|
| Calculation Method: | Rate |
| Approx. Tax Revenue from RE Taxes: | \$44,920,562 |
| Amount of Tax Relief for Homestead Exclusions | \$0 |
| Total Approx. Tax Revenue: | \$44,920,562 |
| Approx. Tax Levy for Tax Rate Calculation: | \$46,057,175 |
| | Lancaster |

Total

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

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 | 3,449,949,800 | 13.3501 | 46,057,175 | | | 97.53217% | |
| Totals: | 3,449,949,800 | | 46,057,175 | 0 = | 46,057,175 X | 97.53217% | = 44,920,562 |

| | <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 | \$10.00 | \$0.00 | 270,000 |
| 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 270,000 270,000

| | <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% | 4,489,683 | 4,489,683 |
| 6152 Current Act 511 Occupation Taxes | 0.000 | 0.000 | 0 | 0 |
| 6153 Current Act 511 Real Estate Transfer Taxes | 0.500% | 0.000% | 700,000 | 700,000 |
| 6154 Current Act 511 Amusement Taxes | 2.000% | 0.000% | 348,867 | 348,867 |
| 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 5,538,550 5,538,550

Total Act 511, Current Taxes 5,808,550

| | | | |
|---------------------------------|------------------------|--------------|--------------------|
| Act 511 Tax Limit --> | 3,060,134,766 X | 12 | 36,721,617 |
| | Market Value | Mills | (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> Lancaster | 12.8750 | 13.3501 | 3.70% | No | 2.5% | | | | |
| | <u>Current Act 511 Taxes – Flat Rate Assessments</u> | | | | | | | | | |
| 6143 | Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u> | \$10.00 | \$10.00 | 0.00% | Yes | 2.4% | | | | |
| 6151 | Current Act 511 Earned Income Taxes | 0.500% | 0.500% | 0.00% | Yes | 2.4% | | | | |
| 6153 | Current Act 511 Real Estate Transfer Taxes | 0.500% | 0.500% | 0.00% | Yes | 2.4% | | | | |
| 6154 | Current Act 511 Amusement Taxes | 2.000% | 2.000% | 0.00% | Yes | 2.4% | | | | |

| <u>Description</u> | <u>Amount</u> |
|--|---------------------|
| 1000 Instruction | |
| 1100 Regular Programs - Elementary / Secondary | 33,829,102 |
| 1200 Special Programs - Elementary / Secondary | 9,677,263 |
| 1300 Vocational Education | 1,425,759 |
| 1400 Other Instructional Programs - Elementary / Secondary | 202,722 |
| 1500 Nonpublic School Programs | 74,517 |
| 1800 Pre-Kindergarten | 340,000 |
| Total Instruction | \$45,549,363 |
| 2000 Support Services | |
| 2100 Support Services - Students | 2,512,498 |
| 2200 Support Services - Instructional Staff | 2,778,276 |
| 2300 Support Services - Administration | 2,942,393 |
| 2400 Support Services - Pupil Health | 655,641 |
| 2500 Support Services - Business | 577,836 |
| 2600 Operation and Maintenance of Plant Services | 4,978,176 |
| 2700 Student Transportation Services | 2,497,080 |
| 2800 Support Services - Central | 1,393,621 |
| 2900 Other Support Services | 45,000 |
| Total Support Services | \$18,380,521 |
| 3000 Operation of Non-Instructional Services | |
| 3200 Student Activities | 1,177,446 |
| 3300 Community Services | 14,818 |
| Total Operation of Non-Instructional Services | \$1,192,264 |
| 5000 Other Expenditures and Financing Uses | |
| 5100 Debt Service / Other Expenditures and Financing Uses | 206,495 |
| 5200 Interfund Transfers - Out | 5,810,898 |
| 5900 Budgetary Reserve | 225,000 |
| Total Other Expenditures and Financing Uses | \$6,242,393 |
| Total Estimated Expenditures and Other Financing Uses | \$71,364,541 |

| <u>Description</u> | <u>Amount</u> |
|--|---------------------|
| 1000 Instruction | |
| 1100 <u>Regular Programs - Elementary / Secondary</u> | |
| 100 Personnel Services - Salaries | 18,438,408 |
| 200 Personnel Services - Employee Benefits | 11,345,239 |
| 300 Purchased Professional and Technical Services | 277,902 |
| 400 Purchased Property Services | 584,141 |
| 500 Other Purchased Services | 1,999,985 |
| 600 Supplies | 920,579 |
| 700 Property | 252,198 |
| 800 Other Objects | 10,650 |
| Total Regular Programs - Elementary / Secondary | \$33,829,102 |
| 1200 <u>Special Programs - Elementary / Secondary</u> | |
| 100 Personnel Services - Salaries | 3,145,838 |
| 200 Personnel Services - Employee Benefits | 1,914,895 |
| 300 Purchased Professional and Technical Services | 3,184,095 |
| 500 Other Purchased Services | 1,381,335 |
| 600 Supplies | 42,350 |
| 700 Property | 6,100 |
| 800 Other Objects | 2,650 |
| Total Special Programs - Elementary / Secondary | \$9,677,263 |
| 1300 <u>Vocational Education</u> | |
| 300 Purchased Professional and Technical Services | 136,475 |
| 500 Other Purchased Services | 1,289,184 |
| 600 Supplies | 100 |
| Total Vocational Education | \$1,425,759 |
| 1400 <u>Other Instructional Programs - Elementary / Secondary</u> | |
| 100 Personnel Services - Salaries | 72,049 |
| 200 Personnel Services - Employee Benefits | 29,598 |
| 300 Purchased Professional and Technical Services | 83,000 |
| 400 Purchased Property Services | 3,075 |
| 500 Other Purchased Services | 15,000 |
| Total Other Instructional Programs - Elementary / Secondary | \$202,722 |
| 1500 <u>Nonpublic School Programs</u> | |
| 300 Purchased Professional and Technical Services | 74,517 |
| Total Nonpublic School Programs | \$74,517 |
| 1800 <u>Pre-Kindergarten</u> | |
| 300 Purchased Professional and Technical Services | 340,000 |
| Total Pre-Kindergarten | \$340,000 |
| Total Instruction | \$45,549,363 |
| 2000 Support Services | |
| 2100 <u>Support Services - Students</u> | |
| 100 Personnel Services - Salaries | 1,468,047 |
| 200 Personnel Services - Employee Benefits | 966,201 |

2018-2019 Preliminary General Fund Budget

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| <u>Description</u> | <u>Amount</u> |
|--|--------------------|
| 300 Purchased Professional and Technical Services | 26,000 |
| 400 Purchased Property Services | 1,200 |
| 500 Other Purchased Services | 2,950 |
| 600 Supplies | 43,900 |
| 800 Other Objects | 4,200 |
| Total Support Services - Students | \$2,512,498 |
| 2200 <u>Support Services - Instructional Staff</u> | |
| 100 Personnel Services - Salaries | 1,347,525 |
| 200 Personnel Services - Employee Benefits | 1,139,142 |
| 300 Purchased Professional and Technical Services | 10,100 |
| 400 Purchased Property Services | 300 |
| 500 Other Purchased Services | 125,738 |
| 600 Supplies | 85,423 |
| 700 Property | 69,340 |
| 800 Other Objects | 708 |
| Total Support Services - Instructional Staff | \$2,778,276 |
| 2300 <u>Support Services - Administration</u> | |
| 100 Personnel Services - Salaries | 1,533,625 |
| 200 Personnel Services - Employee Benefits | 971,492 |
| 300 Purchased Professional and Technical Services | 251,101 |
| 400 Purchased Property Services | 1,300 |
| 500 Other Purchased Services | 83,625 |
| 600 Supplies | 72,000 |
| 700 Property | 2,500 |
| 800 Other Objects | 26,750 |
| Total Support Services - Administration | \$2,942,393 |
| 2400 <u>Support Services - Pupil Health</u> | |
| 100 Personnel Services - Salaries | 365,081 |
| 200 Personnel Services - Employee Benefits | 247,094 |
| 300 Purchased Professional and Technical Services | 1,000 |
| 500 Other Purchased Services | 31,416 |
| 600 Supplies | 10,550 |
| 800 Other Objects | 500 |
| Total Support Services - Pupil Health | \$655,641 |
| 2500 <u>Support Services - Business</u> | |
| 100 Personnel Services - Salaries | 324,289 |
| 200 Personnel Services - Employee Benefits | 202,419 |
| 300 Purchased Professional and Technical Services | 15,200 |
| 400 Purchased Property Services | 6,828 |
| 500 Other Purchased Services | 15,300 |
| 600 Supplies | 9,000 |
| 700 Property | 2,500 |
| 800 Other Objects | 2,300 |
| Total Support Services - Business | \$577,836 |
| 2600 <u>Operation and Maintenance of Plant Services</u> | |

2018-2019 Preliminary General Fund Budget

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| <u>Description</u> | <u>Amount</u> |
|--|---------------------|
| 100 Personnel Services - Salaries | 104,095 |
| 200 Personnel Services - Employee Benefits | 65,368 |
| 300 Purchased Professional and Technical Services | 146,900 |
| 400 Purchased Property Services | 3,805,288 |
| 500 Other Purchased Services | 229,250 |
| 600 Supplies | 569,275 |
| 700 Property | 57,000 |
| 800 Other Objects | 1,000 |
| Total Operation and Maintenance of Plant Services | \$4,978,176 |
| 2700 <u>Student Transportation Services</u> | |
| 100 Personnel Services - Salaries | 58,014 |
| 200 Personnel Services - Employee Benefits | 37,217 |
| 300 Purchased Professional and Technical Services | 4,500 |
| 500 Other Purchased Services | 2,242,349 |
| 600 Supplies | 155,000 |
| Total Student Transportation Services | \$2,497,080 |
| 2800 <u>Support Services - Central</u> | |
| 100 Personnel Services - Salaries | 540,027 |
| 200 Personnel Services - Employee Benefits | 353,729 |
| 300 Purchased Professional and Technical Services | 165,472 |
| 400 Purchased Property Services | 212,613 |
| 500 Other Purchased Services | 12,100 |
| 600 Supplies | 17,800 |
| 700 Property | 91,880 |
| Total Support Services - Central | \$1,393,621 |
| 2900 <u>Other Support Services</u> | |
| 500 Other Purchased Services | 45,000 |
| Total Other Support Services | \$45,000 |
| Total Support Services | \$18,380,521 |
| 3000 Operation of Non-Instructional Services | |
| 3200 <u>Student Activities</u> | |
| 100 Personnel Services - Salaries | 650,517 |
| 200 Personnel Services - Employee Benefits | 290,420 |
| 300 Purchased Professional and Technical Services | 1,100 |
| 400 Purchased Property Services | 32,760 |
| 500 Other Purchased Services | 79,000 |
| 600 Supplies | 99,499 |
| 700 Property | 23,000 |
| 800 Other Objects | 1,150 |
| Total Student Activities | \$1,177,446 |
| 3300 <u>Community Services</u> | |
| 600 Supplies | 14,818 |
| Total Community Services | \$14,818 |
| Total Operation of Non-Instructional Services | \$1,192,264 |

| <u>Description</u> | <u>Amount</u> |
|---|---------------------|
| 5000 Other Expenditures and Financing Uses | |
| 5100 <u>Debt Service / Other Expenditures and Financing Uses</u> | |
| 800 Other Objects | 99,747 |
| 900 Other Uses of Funds | 106,748 |
| Total Debt Service / Other Expenditures and Financing Uses | \$206,495 |
| 5200 <u>Interfund Transfers - Out</u> | |
| 900 Other Uses of Funds | 5,810,898 |
| Total Interfund Transfers - Out | \$5,810,898 |
| 5900 <u>Budgetary Reserve</u> | |
| 800 Other Objects | 225,000 |
| Total Budgetary Reserve | \$225,000 |
| Total Other Expenditures and Financing Uses | \$6,242,393 |
| TOTAL EXPENDITURES | \$71,364,541 |

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

| | | |
|--|---------------------|---------------------|
| General Fund | 15,560,936 | 12,359,249 |
| Public Purpose (Expendable) Trust Fund | | |
| Other Comptroller-Approved Special Revenue Funds | | |
| Athletic / School-Sponsored Extra Curricular Activities Fund | 125,000 | 125,000 |
| Capital Reserve Fund - § 690, §1850 | 2,988,325 | 3,163,325 |
| Capital Reserve Fund - § 1431 | | |
| Other Capital Projects Fund | | |
| Debt Service Fund | | |
| Food Service / Cafeteria Operations Fund | 250,000 | 250,000 |
| Child Care Operations Fund | | |
| Other Enterprise Funds | | |
| Internal Service Fund | 1,750,000 | 1,750,000 |
| Private Purpose Trust Fund | 150,000 | 150,000 |
| Investment Trust Fund | | |
| Pension Trust Fund | | |
| Activity Fund | 155,000 | 155,000 |
| Other Agency Fund | | |
| Permanent Fund | | |
| Total Cash and Short-Term Investments | \$20,979,261 | \$17,952,574 |

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 | \$20,979,261 | \$17,952,574 |
|-----------------------------------|---------------------|---------------------|

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

| | | |
|---|------------|-----------|
| 0510 Bonds Payable | 10,833,334 | 5,746,668 |
| 0520 Extended-Term Financing Agreements Payable | | |
| 0530 Lease-Purchase Obligations | | |
| 0540 Accumulated Compensated Absences | 1,054,592 | 1,086,230 |
| 0550 Authority Lease Obligations | 1,621,757 | 1,559,672 |
| 0560 Other Post-Employment Benefits (OPEB) | | |
| 0599 Other Noncurrent Liabilities | | |

| | | |
|---------------------------|---------------------|--------------------|
| Total General Fund | \$13,509,683 | \$8,392,570 |
|---------------------------|---------------------|--------------------|

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

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

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

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

\$13,509,683

\$8,392,570

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

| | | |
|--|---------------------|---------------------|
| General Fund | 9,378,228 | 9,472,010 |
| 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 | 61,960 | 68,156 |
| Child Care Operations Fund | | |
| Other Enterprise Funds | | |
| Internal Service Fund | 529,935 | 535,234 |
| Private Purpose Trust Fund | | |
| Investment Trust Fund | | |
| Pension Trust Fund | | |
| Activity Fund | | |
| Other Agency Fund | | |
| Permanent Fund | | |
| Total Short-Term Payables | \$9,970,123 | \$10,075,400 |
| TOTAL INDEBTEDNESS | \$23,479,806 | \$18,467,970 |

| Account Description | Amounts |
|--|--------------------|
| 0810 Nonspendable Fund Balance | 200,000 |
| 0820 Restricted Fund Balance | |
| 0830 Committed Fund Balance | |
| 0840 Assigned Fund Balance | |
| 0850 Unassigned Fund Balance | 3,557,877 |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned | \$3,557,877 |
| 5900 Budgetary Reserve | 225,000 |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | \$3,982,877 |