

LEA Name : Mid-West SD

Class : 3

AVM Number : 116656003

County : Snyder

### FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

#### General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/18/2018

  
President of the Board - Original Signature Required

Date: 6/19/2018

  
Secretary of the Board - Original Signature Required

Date: June 19, 2018

  
Chief School Administrator - Original Signature Required

Date: 6/21/18

Amy B Simmons  
Contact Person

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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 : Mid-West SD	COUNTY : Snyder	AUN : 116555003
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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	\$37907111
Ending Unassigned Fund Balance	\$2449925
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.5%

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 6/21/18
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DUE DATE: AUGUST 15, 2018

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Midd-West SD	<b>County :</b> Snyder	<b>AUN Number :</b> 116555003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/31/2018
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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>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$35,000.00 . Provide a justification.	This benefit code is for tuition reimbursement for non-certified, non-instructional staff. There are no salaries paid from this account function.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$35,000.00	This benefit code is for tuition reimbursement for non-certified, non-instructional staff. There are no salaries paid from this account function.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Fund balance reserve to fund unexpected annual expenses and to balance future budgets.
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.	Contingency and summer expenses before real estate tax collection cash flow.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds committed for future pension costs and curriculum purchasing needs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds assigned for future capital projects.

<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	2,817,644
0840 Assigned Fund Balance	5,903,864
0850 Unassigned Fund Balance	2,449,927
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$11,171,435</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	18,858,037
7000 Revenue from State Sources	17,709,527
8000 Revenue from Federal Sources	1,504,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$38,071,564</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$49,242,999</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	11,025,493
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	64,000
6120 Current Per Capita Taxes, Section 679	55,000
6140 Current Act 511 Taxes - Flat Rate Assessments	52,500
6150 Current Act 511 Taxes - Proportional Assessments	5,825,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	837,500
6500 Earnings on Investments	125,000
6700 Revenues from LEA Activities	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	415,000
6910 Rentals	19,089
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	299,455

**REVENUE FROM LOCAL SOURCES** **\$18,858,037****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	8,905,000
7160 Tuition for Orphans Subsidy	65,000
7220 Vocational Education	75,000
7271 Special Education funds for School-Aged Pupils	1,469,000
7311 Pupil Transportation Subsidy	2,125,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	750,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	43,889
7340 State Property Tax Reduction Allocation	791,638
7505 Ready to Learn Block Grant	380,000
7810 State Share of Social Security and Medicare Taxes	580,000
7820 State Share of Retirement Contributions	2,525,000

**REVENUE FROM STATE SOURCES** **\$17,709,527****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	780,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	150,000
8517 NCLB, Title IV - 21st Century Schools	17,000
8519 NCLB, Title VI - Flexibility and Accountability	46,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8733 ARRA - Qualified Zone Academy Bonds (QZAB)	405,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000

**REVENUE FROM FEDERAL SOURCES \$1,504,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 38,071,564**

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$11,025,493</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$791,638</u></b>
Total Approx. Tax Revenue:	<b>\$11,817,131</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$12,395,782</b>

Snyder

Total

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<b>2017-18 Data</b>		
a. Assessed Value	\$175,239,320	\$175,239,320
b. Real Estate Mills	70.1120	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$973,168,383	\$973,168,383
d. Assessed Value	\$175,547,810	\$175,547,810
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$12,286,379	\$12,286,379
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$12,286,379	\$12,286,379
(f Total * g)		
i. Base Mills Subject to Index	70.1120	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.01341%	95.01341%
k. Tax Levy Needed	\$12,395,782	\$12,395,782
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>70.6120</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,395,782	\$12,395,782
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,604,144
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,025,493
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$11,025,493</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$791,638</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$11,817,131</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$12,395,782</b>	
	<b>Snyder</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	72.4256	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,714,155	\$12,714,155
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$2,480.00	
Number of Homestead/Farmstead Properties	4521	4521
Median Assessed Value of Homestead Properties		\$20,325

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Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$11,025,493</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$791,638</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$11,817,131</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$12,395,782</b>
	<b>Snyder</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$791,638	Lowering RE Tax Rate	\$0	\$791,638
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$791,638</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>
Snyder	175,547,810	70.6120	12,395,782			95.01341%	
<b>Totals:</b>	<b>175,547,810</b>		<b>12,395,782</b>	791,638 =	11,604,144 X	95.01341% =	11,025,493

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		55,000
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	52,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 52,500 52,500**

	<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	1.800%	0.000%	5,650,000	5,650,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	175,000	175,000
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 5,825,000 5,825,000**

**Total Act 511, Current Taxes 5,877,500**

<b>Act 511 Tax Limit --&gt;</b>	<b>973,168,383 X</b>	<b>12</b>	<b>11,678,021</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Snyder	70.1120	70.6120	0.72%	Yes	3.3%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%			
6151	Current Act 511 Earned Income Taxes	1.800%	1.800%	0.00%	Yes	3.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%			

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,850,399
1200 Special Programs - Elementary / Secondary	5,679,360
1300 Vocational Education	2,146,896
1400 Other Instructional Programs - Elementary / Secondary	40,096
1500 Nonpublic School Programs	9,000
<b>Total Instruction</b>	<b>\$22,725,751</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	855,301
2200 Support Services - Instructional Staff	1,160,247
2300 Support Services - Administration	2,167,375
2400 Support Services - Pupil Health	339,022
2500 Support Services - Business	369,882
2600 Operation and Maintenance of Plant Services	2,150,088
2700 Student Transportation Services	2,647,867
2800 Support Services - Central	43,100
<b>Total Support Services</b>	<b>\$9,732,882</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	633,188
<b>Total Operation of Non-Instructional Services</b>	<b>\$633,188</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,879,743
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,979,743</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$38,071,564</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	7,687,916
200 Personnel Services - Employee Benefits	5,478,129
300 Purchased Professional and Technical Services	20,513
400 Purchased Property Services	76,635
500 Other Purchased Services	736,230
600 Supplies	644,161
700 Property	200,000
800 Other Objects	6,815
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,850,399</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,701,435
200 Personnel Services - Employee Benefits	1,557,325
300 Purchased Professional and Technical Services	417,200
400 Purchased Property Services	4,000
500 Other Purchased Services	890,900
600 Supplies	69,200
700 Property	39,000
800 Other Objects	300
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,679,360</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	409,504
200 Personnel Services - Employee Benefits	291,217
400 Purchased Property Services	1,000
500 Other Purchased Services	1,407,554
600 Supplies	33,271
700 Property	4,350
<b>Total Vocational Education</b>	<b>\$2,146,896</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,325
200 Personnel Services - Employee Benefits	4,321
500 Other Purchased Services	25,450
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$40,096</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	9,000
<b>Total Nonpublic School Programs</b>	<b>\$9,000</b>
<b>Total Instruction</b>	<b>\$22,725,751</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	565,308
200 Personnel Services - Employee Benefits	281,543
500 Other Purchased Services	1,500
600 Supplies	6,950

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$855,301</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	532,760
200 Personnel Services - Employee Benefits	384,907
300 Purchased Professional and Technical Services	6,050
400 Purchased Property Services	49,500
500 Other Purchased Services	16,600
600 Supplies	148,740
700 Property	19,500
800 Other Objects	2,190
<b>Total Support Services - Instructional Staff</b>	<b>\$1,160,247</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	987,350
200 Personnel Services - Employee Benefits	672,720
300 Purchased Professional and Technical Services	261,500
400 Purchased Property Services	38,800
500 Other Purchased Services	119,905
600 Supplies	52,100
700 Property	7,500
800 Other Objects	27,500
<b>Total Support Services - Administration</b>	<b>\$2,167,375</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	184,727
200 Personnel Services - Employee Benefits	140,020
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	1,600
500 Other Purchased Services	1,375
600 Supplies	3,300
<b>Total Support Services - Pupil Health</b>	<b>\$339,022</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	187,000
200 Personnel Services - Employee Benefits	120,013
300 Purchased Professional and Technical Services	37,000
500 Other Purchased Services	3,796
600 Supplies	8,573
700 Property	10,000
800 Other Objects	3,500
<b>Total Support Services - Business</b>	<b>\$369,882</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	737,892
200 Personnel Services - Employee Benefits	497,486
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	571,010
500 Other Purchased Services	91,400
600 Supplies	236,500

<u>Description</u>	<u>Amount</u>
700 Property	9,000
800 Other Objects	1,800
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,150,088</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	16,000
200 Personnel Services - Employee Benefits	6,867
500 Other Purchased Services	2,625,000
<b>Total Student Transportation Services</b>	<b>\$2,647,867</b>
<b>2800 <u>Support Services - Central</u></b>	
200 Personnel Services - Employee Benefits	35,000
500 Other Purchased Services	8,100
<b>Total Support Services - Central</b>	<b>\$43,100</b>
<b>Total Support Services</b>	<b>\$9,732,882</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	275,600
200 Personnel Services - Employee Benefits	115,938
300 Purchased Professional and Technical Services	56,800
500 Other Purchased Services	157,450
600 Supplies	19,150
800 Other Objects	8,250
<b>Total Student Activities</b>	<b>\$633,188</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$633,188</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,549,743
900 Other Uses of Funds	3,330,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,879,743</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,979,743</b>
<b>TOTAL EXPENDITURES</b>	<b>\$38,071,564</b>



**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	8,250,000	7,250,000
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	1,000,000	2,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	475,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	115,000	120,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$9,865,000</b>	<b>\$9,845,000</b>

**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$9,865,000</b>	<b>\$9,845,000</b>
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

**General Fund**

0510 Bonds Payable	43,000,000	40,000,000
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 General Fund</b>	<b>\$43,000,000</b>	<b>\$40,000,000</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		

**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>\$43,000,000</b>	<b>\$40,000,000</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>\$43,000,000</b>	<b>\$40,000,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,817,644
0840 Assigned Fund Balance	5,903,864
0850 Unassigned Fund Balance	2,449,927
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$11,171,435</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$11,271,435</b>