

**PRELIMINARY GENERAL FUND BUDGET**

Fiscal Year 2018-2019

DISPLAY COPY

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

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**President of the Board - Original Signature Required**

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**Date**

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**Secretary of the Board - Original Signature Required**

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**Date**

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**Chief School Administrator - Original Signature Required**

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**Date**

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Jaime L Roberts

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(724)962-8300

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Extn :4103

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**Contact Person**

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**Telephone**

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**Extension**

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jroberts@sasdpide.org

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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.<br><br>Line (u) of RETR Report: \$19,563.00<br>Approved Referendum Exception Amt: \$0.00 | The District plans to submit for approval for referendum exceptions.   |
| 8060              | Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.   | Budgetary reserve is for unforeseen expenses and/or unplanned grants.  |
| 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.  | Ending unassigned fund balance to be used to fund future budget years. |

| <u>ITEM</u>  | <u>AMOUNTS</u> |                            |
|--|----------------|----------------------------|
| <b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>       |                |                            |
| 0810 Nonspendable Fund Balance   |                |                            |
| 0820 Restricted Fund Balance   |                |                            |
| 0830 Committed Fund Balance  |                |                            |
| 0840 Assigned Fund Balance   | 856,535        |                            |
| 0850 Unassigned Fund Balance   | 115,526        |                            |
| <b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b> |                | <b><u>\$972,061</u></b>    |
| <b>Estimated Revenues And Other Financing Sources</b>  |                |                            |
| 6000 Revenue from Local Sources  | 6,503,319      |                            |
| 7000 Revenue from State Sources  | 11,015,840     |                            |
| 8000 Revenue from Federal Sources  | 31,500         |                            |
| 9000 Other Financing Sources   |                |                            |
| <b>Total Estimated Revenues And Other Financing Sources</b>  |                | <b><u>\$17,550,659</u></b> |
| <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>   |                | <b><u>\$18,522,720</u></b> |

|   | <u>Amount</u>       |
|---|---------------------|
| <b>REVENUE FROM LOCAL SOURCES</b>   |                     |
| 6111 Current Real Estate Taxes  | 4,497,935           |
| 6113 Public Utility Realty Taxes  | 5,800               |
| 6114 Payments in Lieu of Current Taxes - State / Local                                    | 5,577               |
| 6120 Current Per Capita Taxes, Section 679  | 18,868              |
| 6140 Current Act 511 Taxes - Flat Rate Assessments  | 43,047              |
| 6150 Current Act 511 Taxes - Proportional Assessments                                     | 820,224             |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA                                  | 216,447             |
| 6500 Earnings on Investments  | 19,252              |
| 6700 Revenues from LEA Activities   | 30,671              |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds                              | 473,512             |
| 6910 Rentals  | 12,300              |
| 6920 Contributions and Donations from Private Sources                                     | 400                 |
| 6940 Tuition from Patrons   | 356,286             |
| 6990 Refunds and Other Miscellaneous Revenue  | 3,000               |
| <b>REVENUE FROM LOCAL SOURCES</b>   | <b>\$6,503,319</b>  |
| <b>REVENUE FROM STATE SOURCES</b>   |                     |
| 7110 Basic Education Funding  | 6,412,576           |
| 7160 Tuition for Orphans Subsidy  | 27,594              |
| 7271 Special Education funds for School-Aged Pupils                                       | 753,344             |
| 7311 Pupil Transportation Subsidy   | 364,031             |
| 7312 Nonpublic and Charter School Pupil Transportation Subsidy                            | 12,250              |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy                    | 496,866             |
| 7330 Health Services (Medical, Dental, Nurse, Act 25)                                     | 25,000              |
| 7340 State Property Tax Reduction Allocation  | 450,502             |
| 7505 Ready to Learn Block Grant   | 239,259             |
| 7810 State Share of Social Security and Medicare Taxes                                    | 397,520             |
| 7820 State Share of Retirement Contributions  | 1,836,898           |
| <b>REVENUE FROM STATE SOURCES</b>   | <b>\$11,015,840</b> |
| <b>REVENUE FROM FEDERAL SOURCES</b>   |                     |
| 8810 School-Based Access Medicaid Reimbursement Program (SBAP)<br>Reimbursements (Access) | 25,000              |
| 8820 Medical Assistance Reimbursement for Administrative Claiming<br>(Quarterly) Program  | 6,500               |
| <b>REVENUE FROM FEDERAL SOURCES</b>   | <b>\$31,500</b>     |
| <b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>   | <b>17,550,659</b>   |

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$4,497,935

Amount of Tax Relief for Homestead Exclusions \$450,502

Total Approx. Tax Revenue: \$4,948,437

Approx. Tax Levy for Tax Rate Calculation: \$5,227,444

Mercer

Total

|   |                |               |
|---|----------------|---------------|
| <b>2017-18 Data</b>                                   |                |               |
| a. Assessed Value                                     | \$67,122,700   | \$67,122,700  |
| b. Real Estate Mills                                  | 74.7500        |               |
| <b>I. 2018-19 Data</b>                                |                |               |
| c. 2016 STEB Market Value                             | \$278,603,969  | \$278,603,969 |
| d. Assessed Value                                     | \$67,234,000   | \$67,234,000  |
| e. Assessed Value of New Constr/ Renov                | \$0            | \$0           |
| <b>2017-18 Calculations</b>                           |                |               |
| f. 2017-18 Tax Levy                                   | \$5,017,422    | \$5,017,422   |
| (a * b)   |                |               |
| <b>2018-19 Calculations</b>                           |                |               |
| g. Percent of Total Market Value                      | 100.00000%     | 100.00000%    |
| h. Rebalanced 2017-18 Tax Levy                        | \$5,017,422    | \$5,017,422   |
| (f Total * g)   |                |               |
| i. Base Mills Subject to Index                        | 74.7500        |               |
| (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                | 94.15930%      | 94.15930%     |
| k. Tax Levy Needed                                    | \$5,227,444    | \$5,227,444   |
| (Approx. Tax Levy * g)                                |                |               |
| <b>I. 2018-19 Real Estate Tax Rate</b>                | <b>77.7500</b> |               |
| (k / d * 1000)  |                |               |
| III. m. Tax Levy Generated by Mills                   | \$5,227,444    | \$5,227,444   |
| (I / 1000 * d)  |                |               |
| n. Tax Levy minus Tax Relief for Homestead Exclusions |                | \$4,776,942   |
| (m - Amount of Tax Relief for Homestead Exclusions)   |                |               |
| o. Net Tax Revenue Generated By Mills                 |                | \$4,497,935   |
| (n * Est. Pct. Collection)                            |                |               |

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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): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$4,497,935

Amount of Tax Relief for Homestead Exclusions \$450,502

Total Approx. Tax Revenue: \$4,948,437

Approx. Tax Levy for Tax Rate Calculation: \$5,227,444

Mercer

Total

## Index Maximums

|  |             |             |
|--|-------------|-------------|
| p. Maximum Mills Based On Index<br>( $i * (1 + \text{Index})$ )            | 77.4410     |             |
| q. Mills In Excess of Index<br>(if ( $l > p$ ), ( $l - p$ ))               | 0.3090      |             |
| r. Maximum Tax Levy Based On Index<br>IV. ( $p / 1000 * d$ )               | \$5,206,668 | \$5,206,668 |
| s. Millage Rate within Index?<br>(If $l > p$ Then No)                      | No          |             |
| t. Tax Levy In Excess of Index<br>(if ( $m > r$ ), ( $m - r$ ))            | \$20,776    | \$20,776    |
| u. Tax Revenue In Excess of Index<br>( $t * \text{Est. Pct. Collection}$ ) | \$19,563    | \$19,563    |

## 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): 3.6%

Calculation Method:

Rate

|   |                  |
|---|------------------|
| Approx. Tax Revenue from RE Taxes:            | \$4,497,935      |
| Amount of Tax Relief for Homestead Exclusions | <u>\$450,502</u> |
| Total Approx. Tax Revenue:                    | \$4,948,437      |
| Approx. Tax Levy for Tax Rate Calculation:    | \$5,227,444      |
|   | Mercer           |

Total

|   |           |                      |     |           |
|---|-----------|----------------------|-----|-----------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions            | \$450,502 | Lowering RE Tax Rate | \$0 | \$450,502 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0       |                      |     | \$0       |
| Amount of Tax Relief from State/Local Sources                                     |           |                      |     | \$450,502 |

CODE6111 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> |
|--------------------|-------------------------------|--------------------------|------------------------------------|--|--|--------------------------|---|
| Mercer             | 67,234,000                    | 77.7500                  | 5,227,444                          |  |  | 94.15930%                |   |
| <b>Totals:</b>     | <b>67,234,000</b>             |                          | <b>5,227,444</b>                   | <b>-</b>   | <b>450,502</b>                             | <b>=</b>                 | <b>4,776,942</b>                          |
|                    |                               |                          |                                    |  | <b>X</b>                                   | <b>94.15930%</b>         | <b>=</b>                                  |
|                    |                               |                          |                                    |  |  |                          | <b>4,497,935</b>                          |

|   | <u>Rate</u>         |                              | <u>Estimated Revenue</u> |
|---|---------------------|------------------------------|--------------------------|
| 6120 <u>Current Per Capita Taxes, Section 679</u>             | \$5.00              |                              | 18,868                   |
| 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                       | 18,868                   |
| 6142 Current Act 511 Occupation Taxes – Flat Rate             | \$10.00             | \$0.00                       | 24,179                   |
| 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                        |
| <b>Total Current Act 511 Taxes – Flat Rate Assessments</b>    |                     |                              | <b>43,047</b>            |
| 6150 <u>Current Act 511 Taxes – Proportional Assessments</u>  | <u>Rate</u>         | <u>Add'l Rate (if appl.)</u> | <u>Tax Levy</u>          |
| 6151 Current Act 511 Earned Income Taxes                      | 0.500%              | 0.000%                       | 754,085                  |
| 6152 Current Act 511 Occupation Taxes                         | 0.000               | 0.000                        | 0                        |
| 6153 Current Act 511 Real Estate Transfer Taxes               | 0.500%              | 0.000%                       | 66,139                   |
| 6154 Current Act 511 Amusement Taxes                          | 0.000%              | 0.000%                       | 0                        |
| 6155 Current Act 511 Business Privilege Taxes                 | 0.000               | 0.000                        | 0                        |
| 6156 Current Act 511 Mechanical Device Taxes – Percentage     | 0.000%              | 0.000%                       | 0                        |
| 6157 Current Act 511 Mercantile Taxes                         | 0.000               | 0.000                        | 0                        |
| 6159 Current Act 511 Taxes, Other Proportional Assessments    | 0                   | 0                            | 0                        |
| <b>Total Current Act 511 Taxes – Proportional Assessments</b> |                     |                              | <b>820,224</b>           |
| <b>Total Act 511, Current Taxes</b>                           |                     |                              | <b>863,271</b>           |
| <b>Act 511 Tax Limit --&gt;</b>                               | <b>278,603,969</b>  | <b>X</b>                     | <b>12</b>                |
|   | <b>Market Value</b> |                              | <b>Mills</b>             |
|   |                     |                              | <b>3,343,248</b>         |
|   |                     |                              | <b>(511 Limit)</b>       |



| Tax<br>Function | Description   | Tax Rate Charged in:    |         | Percent<br>Change in<br>Rate | Less than<br>or equal to<br>Index | Index | Additional Tax Rate<br>Charged in: |         | Percent<br>Change in<br>Rate | Less than<br>or equal to<br>Index |
|-----------------|---|-------------------------|---------|------------------------------|-----------------------------------|-------|------------------------------------|---------|------------------------------|-----------------------------------|
|                 |   | 2017-18<br>(Rebalanced) | 2018-19 |                              |                                   |       | 2017-18<br>(Rebalanced)            | 2018-19 |                              |                                   |
| 6111            | Current Real Estate Taxes                             |                         |         |                              |                                   |       |                                    |         |                              |                                   |
|                 | Mercer  | 74.7500                 | 77.7500 | 4.02%                        | No                                | 3.6%  |                                    |         |                              |                                   |
| 6120            | Current Per Capita Taxes, Section 679                 | \$5.00                  | \$5.00  | 0.00%                        | Yes                               | 3.6%  |                                    |         |                              |                                   |
|                 | Current Act 511 Taxes – Flat Rate Assessments         |                         |         |                              |                                   |       |                                    |         |                              |                                   |
| 6141            | Current Act 511 Per Capita Taxes                      | \$5.00                  | \$5.00  | 0.00%                        | Yes                               | 3.6%  |                                    |         |                              |                                   |
| 6142            | Current Act 511 Occupation Taxes - Flat Rate          | \$10.00                 | \$10.00 | 0.00%                        | Yes                               | 3.6%  |                                    |         |                              |                                   |
| 6143            | Current Act 511 Local Services Taxes                  |                         |         |                              |                                   | 3.6%  |                                    |         |                              |                                   |
| 6144            | Current Act 511 Trailer Taxes                         |                         |         |                              |                                   | 3.6%  |                                    |         |                              |                                   |
| 6145            | Current Act 511 Business Privilege Taxes - Flat Rate  |                         |         |                              |                                   | 3.6%  |                                    |         |                              |                                   |
| 6146            | Current Act 511 Mechanical Device Taxes - Flat Rate   |                         |         |                              |                                   | 3.6%  |                                    |         |                              |                                   |
| 6149            | Current Act 511 Taxes, Other Flat Rate Assessments    |                         |         |                              |                                   | 3.6%  |                                    |         |                              |                                   |
|                 | Current Act 511 Taxes – Proportional Assessments      |                         |         |                              |                                   |       |                                    |         |                              |                                   |
| 6151            | Current Act 511 Earned Income Taxes                   | 0.500%                  | 0.500%  | 0.00%                        | Yes                               | 3.6%  |                                    |         |                              |                                   |
| 6152            | Current Act 511 Occupation Taxes                      |                         |         |                              |                                   | 3.6%  |                                    |         |                              |                                   |
| 6153            | Current Act 511 Real Estate Transfer Taxes            | 0.500%                  | 0.500%  | 0.00%                        | Yes                               | 3.6%  |                                    |         |                              |                                   |
| 6154            | Current Act 511 Amusement Taxes                       |                         |         |                              |                                   | 3.6%  |                                    |         |                              |                                   |
| 6155            | Current Act 511 Business Privilege Taxes              |                         |         |                              |                                   | 3.6%  |                                    |         |                              |                                   |
| 6156            | Current Act 511 Mechanical Device Taxes - Percentage  |                         |         |                              |                                   | 3.6%  |                                    |         |                              |                                   |
| 6157            | Current Act 511 Mercantile Taxes                      |                         |         |                              |                                   | 3.6%  |                                    |         |                              |                                   |
| 6159            | Current Act 511 Taxes, Other Proportional Assessments |                         |         |                              |                                   | 3.6%  |                                    |         |                              |                                   |

| <u>Description</u>   | <u>Amount</u>       |
|--|---------------------|
| <b>1000 Instruction</b>                                      |                     |
| 1100 Regular Programs - Elementary / Secondary               | 8,142,800           |
| 1200 Special Programs - Elementary / Secondary               | 2,533,710           |
| 1300 Vocational Education                                    | 445,418             |
| 1400 Other Instructional Programs - Elementary / Secondary   | 74,759              |
| <b>Total Instruction</b>                                     | <b>\$11,196,687</b> |
| <b>2000 Support Services</b>                                 |                     |
| 2100 Support Services - Students                             | 539,086             |
| 2200 Support Services - Instructional Staff                  | 516,417             |
| 2300 Support Services - Administration                       | 1,135,457           |
| 2400 Support Services - Pupil Health                         | 167,558             |
| 2500 Support Services - Business                             | 253,636             |
| 2600 Operation and Maintenance of Plant Services             | 1,724,501           |
| 2700 Student Transportation Services                         | 550,442             |
| 2800 Support Services - Central                              | 251,021             |
| 2900 Other Support Services                                  | 9,600               |
| <b>Total Support Services</b>                                | <b>\$5,147,718</b>  |
| <b>3000 Operation of Non-Instructional Services</b>          |                     |
| 3200 Student Activities                                      | 497,113             |
| <b>Total Operation of Non-Instructional Services</b>         | <b>\$497,113</b>    |
| <b>5000 Other Expenditures and Financing Uses</b>            |                     |
| 5100 Debt Service / Other Expenditures and Financing Uses    | 154,172             |
| 5200 Interfund Transfers - Out                               | 1,367,195           |
| 5900 Budgetary Reserve                                       | 50,000              |
| <b>Total Other Expenditures and Financing Uses</b>           | <b>\$1,571,367</b>  |
| <b>Total Estimated Expenditures and Other Financing Uses</b> | <b>\$18,412,885</b> |

| <u>Description</u>   | <u>Amount</u>       |
|--|---------------------|
| <b>1000 Instruction</b>  |                     |
| <b>1100 Regular Programs - Elementary / Secondary</b>              |                     |
| 100 Personnel Services - Salaries                                  | 4,483,287           |
| 200 Personnel Services - Employee Benefits                         | 2,943,348           |
| 300 Purchased Professional and Technical Services                  | 253,867             |
| 400 Purchased Property Services                                    | 46,339              |
| 500 Other Purchased Services                                       | 176,857             |
| 600 Supplies   | 235,316             |
| 800 Other Objects  | 3,786               |
| <b>Total Regular Programs - Elementary / Secondary</b>             | <b>\$8,142,800</b>  |
| <b>1200 Special Programs - Elementary / Secondary</b>              |                     |
| 100 Personnel Services - Salaries                                  | 1,180,102           |
| 200 Personnel Services - Employee Benefits                         | 903,533             |
| 300 Purchased Professional and Technical Services                  | 250,933             |
| 400 Purchased Property Services                                    | 1,125               |
| 500 Other Purchased Services                                       | 163,132             |
| 600 Supplies   | 32,235              |
| 800 Other Objects  | 2,650               |
| <b>Total Special Programs - Elementary / Secondary</b>             | <b>\$2,533,710</b>  |
| <b>1300 Vocational Education</b>                                   |                     |
| 500 Other Purchased Services                                       | 445,418             |
| <b>Total Vocational Education</b>                                  | <b>\$445,418</b>    |
| <b>1400 Other Instructional Programs - Elementary / Secondary</b>  |                     |
| 100 Personnel Services - Salaries                                  | 17,361              |
| 200 Personnel Services - Employee Benefits                         | 7,315               |
| 300 Purchased Professional and Technical Services                  | 25,228              |
| 500 Other Purchased Services                                       | 23,355              |
| 600 Supplies   | 1,500               |
| <b>Total Other Instructional Programs - Elementary / Secondary</b> | <b>\$74,759</b>     |
| <b>Total Instruction</b>   | <b>\$11,196,687</b> |
| <b>2000 Support Services</b>                                       |                     |
| <b>2100 Support Services - Students</b>                            |                     |
| 100 Personnel Services - Salaries                                  | 311,378             |
| 200 Personnel Services - Employee Benefits                         | 218,672             |
| 300 Purchased Professional and Technical Services                  | 7,251               |
| 600 Supplies   | 1,785               |
| <b>Total Support Services - Students</b>                           | <b>\$539,086</b>    |
| <b>2200 Support Services - Instructional Staff</b>                 |                     |
| 100 Personnel Services - Salaries                                  | 244,743             |
| 200 Personnel Services - Employee Benefits                         | 166,496             |
| 300 Purchased Professional and Technical Services                  | 22,417              |
| 400 Purchased Property Services                                    | 696                 |
| 500 Other Purchased Services                                       | 22,088              |
| 600 Supplies   | 51,777              |

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| <u>Description</u>   | <u>Amount</u>      |
|--|--------------------|
| 700 Property   |                    |
| 800 Other Objects  | 7,700              |
|  | 500                |
| <b>Total Support Services - Instructional Staff</b>            | <b>\$516,417</b>   |
| <b>2300 <u>Support Services - Administration</u></b>           |                    |
| 100 Personnel Services - Salaries                              | 580,923            |
| 200 Personnel Services - Employee Benefits                     | 417,195            |
| 300 Purchased Professional and Technical Services              | 66,763             |
| 400 Purchased Property Services                                | 3,123              |
| 500 Other Purchased Services                                   | 30,712             |
| 600 Supplies   | 28,662             |
| 800 Other Objects  | 8,079              |
| <b>Total Support Services - Administration</b>                 | <b>\$1,135,457</b> |
| <b>2400 <u>Support Services - Pupil Health</u></b>             |                    |
| 100 Personnel Services - Salaries                              | 100,267            |
| 200 Personnel Services - Employee Benefits                     | 63,220             |
| 300 Purchased Professional and Technical Services              | 3,013              |
| 500 Other Purchased Services                                   | 210                |
| 600 Supplies   | 848                |
| <b>Total Support Services - Pupil Health</b>                   | <b>\$167,558</b>   |
| <b>2500 <u>Support Services - Business</u></b>                 |                    |
| 100 Personnel Services - Salaries                              | 131,639            |
| 200 Personnel Services - Employee Benefits                     | 90,454             |
| 300 Purchased Professional and Technical Services              | 25,348             |
| 400 Purchased Property Services                                | 1,110              |
| 500 Other Purchased Services                                   | 3,150              |
| 600 Supplies   | 1,690              |
| 800 Other Objects  | 245                |
| <b>Total Support Services - Business</b>                       | <b>\$253,636</b>   |
| <b>2600 <u>Operation and Maintenance of Plant Services</u></b> |                    |
| 100 Personnel Services - Salaries                              | 613,942            |
| 200 Personnel Services - Employee Benefits                     | 468,238            |
| 300 Purchased Professional and Technical Services              | 29,350             |
| 400 Purchased Property Services                                | 127,443            |
| 500 Other Purchased Services                                   | 75,293             |
| 600 Supplies   | 410,085            |
| 800 Other Objects  | 150                |
| <b>Total Operation and Maintenance of Plant Services</b>       | <b>\$1,724,501</b> |
| <b>2700 <u>Student Transportation Services</u></b>             |                    |
| 500 Other Purchased Services                                   | 550,442            |
| <b>Total Student Transportation Services</b>                   | <b>\$550,442</b>   |
| <b>2800 <u>Support Services - Central</u></b>                  |                    |
| 100 Personnel Services - Salaries                              | 140,766            |
| 200 Personnel Services - Employee Benefits                     | 103,871            |
| 500 Other Purchased Services                                   | 5,920              |

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| <u>Description</u>  | <u>Amount</u>       |
|---|---------------------|
| 600 Supplies  | 200                 |
| 800 Other Objects   | 264                 |
| <b>Total Support Services - Central</b>                           | <b>\$251,021</b>    |
| <b>2900 Other Support Services</b>                                |                     |
| 500 Other Purchased Services                                      | 9,600               |
| <b>Total Other Support Services</b>                               | <b>\$9,600</b>      |
| <b>Total Support Services</b>                                     | <b>\$5,147,718</b>  |
| <b>3000 Operation of Non-Instructional Services</b>               |                     |
| <b>3200 Student Activities</b>                                    |                     |
| 100 Personnel Services - Salaries                                 | 196,110             |
| 200 Personnel Services - Employee Benefits                        | 82,424              |
| 300 Purchased Professional and Technical Services                 | 81,609              |
| 400 Purchased Property Services                                   | 6,975               |
| 500 Other Purchased Services                                      | 57,580              |
| 600 Supplies  | 49,978              |
| 700 Property  | 10,000              |
| 800 Other Objects   | 12,437              |
| <b>Total Student Activities</b>                                   | <b>\$497,113</b>    |
| <b>Total Operation of Non-Instructional Services</b>              | <b>\$497,113</b>    |
| <b>5000 Other Expenditures and Financing Uses</b>                 |                     |
| <b>5100 Debt Service / Other Expenditures and Financing Uses</b>  |                     |
| 800 Other Objects   | 54,172              |
| 900 Other Uses of Funds   | 100,000             |
| <b>Total Debt Service / Other Expenditures and Financing Uses</b> | <b>\$154,172</b>    |
| <b>5200 Interfund Transfers - Out</b>                             |                     |
| 900 Other Uses of Funds   | 1,367,195           |
| <b>Total Interfund Transfers - Out</b>                            | <b>\$1,367,195</b>  |
| <b>5900 Budgetary Reserve</b>                                     |                     |
| 800 Other Objects   | 50,000              |
| <b>Total Budgetary Reserve</b>                                    | <b>\$50,000</b>     |
| <b>Total Other Expenditures and Financing Uses</b>                | <b>\$1,571,367</b>  |
| <b>TOTAL EXPENDITURES</b>   | <b>\$18,412,885</b> |

**Cash and Short-Term Investments****06/30/2018 Estimate****06/30/2019 Projection**

|  |                    |                  |
|--|--------------------|------------------|
| General Fund   | 972,061            | 575,949          |
| 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                               | 25,495             | 55,911           |
| Other Capital Projects Fund                                  | 8,200,000          |                  |
| Debt Service Fund  |                    |                  |
| Food Service / Cafeteria Operations Fund                     | 35,000             | 30,000           |
| Child Care Operations Fund                                   |                    |                  |
| Other Enterprise Funds                                       |                    |                  |
| Internal Service Fund  |                    |                  |
| Private Purpose Trust Fund                                   |                    |                  |
| Investment Trust Fund  |                    |                  |
| Pension Trust Fund   |                    |                  |
| Activity Fund  | 32,500             | 32,500           |
| Other Agency Fund  |                    |                  |
| Permanent Fund   |                    |                  |
| <b>Total Cash and Short-Term Investments</b>                 | <b>\$9,265,056</b> | <b>\$694,360</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  |  |  |

| <u>Long-Term Investments</u>       |  | <u>06/30/2018 Estimate</u> | <u>06/30/2019 Projection</u> |
|------------------------------------|--|----------------------------|------------------------------|
| Permanent Fund                     |  |                            |                              |
| <b>Total Long-Term Investments</b> |  |                            |                              |
| <b>TOTAL CASH AND INVESTMENTS</b>  |  | <b>\$9,265,056</b>         | <b>\$694,360</b>             |

**Long-Term Indebtedness**

|   | <b><u>06/30/2018 Estimate</u></b> | <b><u>06/30/2019 Projection</u></b> |
|---|-----------------------------------|-------------------------------------|
| <b>General Fund</b>   |                                   |                                     |
| 0510 Bonds Payable  | 13,145,000                        | 12,134,000                          |
| 0520 Extended-Term Financing Agreements Payable                           | 2,385,000                         | 2,285,000                           |
| 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>\$15,530,000</b>               | <b>\$14,419,000</b>                 |
| <b>Public Purpose (Expendable) Trust Fund</b>                             |                                   |                                     |
| 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>                       |                                   |                                     |
| <b>Other Comptroller-Approved Special Revenue Funds</b>                   |                                   |                                     |
| 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>             |                                   |                                     |
| <b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>       |                                   |                                     |
| 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> |                                   |                                     |
| <b>Capital Reserve Fund - \$ 690, \$1850</b>                              |                                   |                                     |
| 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

| <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>\$15,530,000</b>        | <b>\$14,419,000</b>          |

| <u>Short-Term Payables</u>                                   | <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   |                            |                              |
| <b>Total Short-Term Payables</b>                             |                            |                              |
| <b>TOTAL INDEBTEDNESS</b>                                    | <b>\$15,530,000</b>        | <b>\$14,419,000</b>          |

| Account Description   | Amounts   |
|---|-----------|
| 0810 Nonspendable Fund Balance  |           |
| 0820 Restricted Fund Balance  |           |
| 0830 Committed Fund Balance   |           |
| 0840 Assigned Fund Balance  |           |
| 0850 Unassigned Fund Balance  | 109,835   |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned                               | \$109,835 |
| 5900 Budgetary Reserve  | 50,000    |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | \$159,835 |