

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2018

Carol Shavel  
President of the Board - Original Signature Required

6/19/18  
Date

Gerome Brundler  
Secretary of the Board - Original Signature Required

6/19/18  
Date

W. L. H.  
Chief School Administrator - Original Signature Required

6/19/18  
Date

Jodie I Dermo

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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 : Pine Grove Area SD	COUNTY : Schuylkill	AUN : 129546003
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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

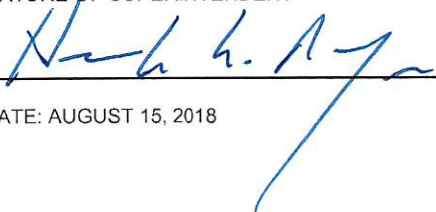
If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$24072527
Ending Unassigned Fund Balance	\$1046160
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.3%

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 6/19/18
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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)

School District Name : Pine Grove Area SD	County : Schuylkill	AUN Number : 129546003
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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.

SIGNATURE OF SCHOOL BOARD PRESIDENT  <i>Evelyn Chase</i>	DATE  5/10/18
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This amount has been budgeted for unexpected expenditures that might arise during the 2018-19 school year.
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.	This amount represents the projected ending fund balance as of 6/30/2019.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This amount represents the estimated committed fund balance as of 6/30/19.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This amount represents the estimated assigned fund balance as of 6/30/19.

<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	4,022,000
0840 Assigned Fund Balance	1,670,827
0850 Unassigned Fund Balance	1,046,160
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,738,987</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	11,639,484
7000 Revenue from State Sources	11,970,793
8000 Revenue from Federal Sources	462,250
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$24,072,527</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$30,811,514</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	8,379,849
6113 Public Utility Realty Taxes	11,500
6114 Payments in Lieu of Current Taxes - State / Local	20,570
6140 Current Act 511 Taxes - Flat Rate Assessments	18,500
6150 Current Act 511 Taxes - Proportional Assessments	2,078,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	530,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	59,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	385,665
6910 Rentals	12,000
6920 Contributions and Donations from Private Sources	4,400
6940 Tuition from Patrons	55,000
6990 Refunds and Other Miscellaneous Revenue	35,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$11,639,484</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	6,883,365
7160 Tuition for Orphans Subsidy	42,000
7271 Special Education funds for School-Aged Pupils	1,052,021
7311 Pupil Transportation Subsidy	769,374
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	7,025
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,800
7340 State Property Tax Reduction Allocation	584,059
7505 Ready to Learn Block Grant	304,381
7810 State Share of Social Security and Medicare Taxes	467,557
7820 State Share of Retirement Contributions	1,832,211
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,970,793</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	59,050
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	287,997
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	66,935
8517 NCLB, Title IV - 21st Century Schools	45,068
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	3,200
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$462,250</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>24,072,527</b>

Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$8,379,849</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$584,059</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$8,963,908</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$9,506,651</b>	
	<b>Schuylkill</b>	<b>Total</b>

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<b>2017-18 Data</b>		
a. Assessed Value	\$231,736,690	\$231,736,690
b. Real Estate Mills	39.7500	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$603,379,340	\$603,379,340
d. Assessed Value	\$233,292,025	\$233,292,025
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$9,211,533	\$9,211,533
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$9,211,533	\$9,211,533
(f Total * g)		
i. Base Mills Subject to Index	39.7500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.91721%	93.91721%
k. Tax Levy Needed	\$9,506,651	\$9,506,651
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>40.7500</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,506,650	\$9,506,650
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,922,591
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,379,849
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$8,379,849

Amount of Tax Relief for Homestead Exclusions

\$584,059

Total Approx. Tax Revenue:

\$8,963,908

Approx. Tax Levy for Tax Rate Calculation:

\$9,506,651

Schuylkill

Total

**Index Maximums**

p. Maximum Mills Based On Index

41.0617

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$9,579,367

\$9,579,367

IV. (p / 1000 \* d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t \* Est. Pct. Collection)

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead

\$4,222.00

V. Number of Homestead/Farmstead Properties

3422

3422

Median Assessed Value of Homestead Properties

\$37,160



Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$8,379,849</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$584,059</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$8,963,908</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$9,506,651</b>
	<b>Schuylkill</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$584,059	Lowering RE Tax Rate	\$0	\$584,059
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$584,059</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>
Schuylkill	233,292,025	40.7500	9,506,650			93.91721%	
<b>Totals:</b>	<b>233,292,025</b>		<b>9,506,650</b>	584,059 =	8,922,591 X	93.91721% =	8,379,849

	<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	18,500
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 18,500 18,500**

	<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	0.500%	0.000%	1,138,000	1,138,000
6152 Current Act 511 Occupation Taxes	0.5710	0.000	820,000	820,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	120,000	120,000
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 2,078,000 2,078,000**

**Total Act 511, Current Taxes 2,096,500**

<b>Act 511 Tax Limit --&gt;</b>	<b>603,379,340 X</b>	<b>12</b>	<b>7,240,552</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Schuylkill	39.7500	40.7500	2.52%	Yes	3.3%				
	<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	3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6152	Current Act 511 Occupation Taxes	0.5710	0.5710	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,151,275
1200 Special Programs - Elementary / Secondary	1,835,625
1300 Vocational Education	582,019
1400 Other Instructional Programs - Elementary / Secondary	14,800
<b>Total Instruction</b>	<b>\$14,583,719</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	331,437
2200 Support Services - Instructional Staff	772,792
2300 Support Services - Administration	1,394,288
2400 Support Services - Pupil Health	41,390
2500 Support Services - Business	307,537
2600 Operation and Maintenance of Plant Services	2,157,193
2700 Student Transportation Services	1,166,152
2800 Support Services - Central	500
2900 Other Support Services	553,300
<b>Total Support Services</b>	<b>\$6,724,589</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	385,479
<b>Total Operation of Non-Instructional Services</b>	<b>\$385,479</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,030,038
5200 Interfund Transfers - Out	218,676
5900 Budgetary Reserve	130,026
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,378,740</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$24,072,527</b>

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	6,488,568
200 Personnel Services - Employee Benefits	4,396,402
300 Purchased Professional and Technical Services	230,000
400 Purchased Property Services	52,100
500 Other Purchased Services	487,933
600 Supplies	400,542
700 Property	90,000
800 Other Objects	5,730
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,151,275</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	799,125
200 Personnel Services - Employee Benefits	728,280
500 Other Purchased Services	283,770
600 Supplies	23,400
800 Other Objects	1,050
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,835,625</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	582,019
<b>Total Vocational Education</b>	<b>\$582,019</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
500 Other Purchased Services	14,200
600 Supplies	600
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$14,800</b>
<b>Total Instruction</b>	<b>\$14,583,719</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	209,250
200 Personnel Services - Employee Benefits	85,960
300 Purchased Professional and Technical Services	1,750
500 Other Purchased Services	6,000
600 Supplies	9,264
800 Other Objects	19,213
<b>Total Support Services - Students</b>	<b>\$331,437</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	407,636
200 Personnel Services - Employee Benefits	128,431
300 Purchased Professional and Technical Services	25,250
400 Purchased Property Services	22,400
500 Other Purchased Services	37,000
600 Supplies	140,575
700 Property	10,000
800 Other Objects	1,500

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Instructional Staff</b>	<b>\$772,792</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	743,040
200 Personnel Services - Employee Benefits	505,241
300 Purchased Professional and Technical Services	101,750
400 Purchased Property Services	1,000
500 Other Purchased Services	24,257
600 Supplies	14,700
800 Other Objects	4,300
<b>Total Support Services - Administration</b>	<b>\$1,394,288</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	22,239
200 Personnel Services - Employee Benefits	9,136
300 Purchased Professional and Technical Services	4,140
400 Purchased Property Services	750
500 Other Purchased Services	275
600 Supplies	4,200
700 Property	650
<b>Total Support Services - Pupil Health</b>	<b>\$41,390</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	193,237
200 Personnel Services - Employee Benefits	79,382
300 Purchased Professional and Technical Services	3,700
400 Purchased Property Services	3,000
500 Other Purchased Services	4,750
600 Supplies	10,100
800 Other Objects	13,368
<b>Total Support Services - Business</b>	<b>\$307,537</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	838,667
200 Personnel Services - Employee Benefits	644,525
300 Purchased Professional and Technical Services	18,875
400 Purchased Property Services	268,881
500 Other Purchased Services	91,370
600 Supplies	286,900
700 Property	7,500
800 Other Objects	475
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,157,193</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	5,828
200 Personnel Services - Employee Benefits	2,394
500 Other Purchased Services	1,157,600
600 Supplies	330
<b>Total Student Transportation Services</b>	<b>\$1,166,152</b>

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2800 Support Services - Central</b>	
300 Purchased Professional and Technical Services	250
500 Other Purchased Services	250
<b>Total Support Services - Central</b>	<b>\$500</b>
<b>2900 Other Support Services</b>	
300 Purchased Professional and Technical Services	550,000
400 Purchased Property Services	3,300
<b>Total Other Support Services</b>	<b>\$553,300</b>
<b>Total Support Services</b>	<b>\$6,724,589</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	157,000
200 Personnel Services - Employee Benefits	64,496
300 Purchased Professional and Technical Services	65,569
400 Purchased Property Services	14,400
500 Other Purchased Services	27,750
600 Supplies	22,834
700 Property	22,000
800 Other Objects	11,430
<b>Total Student Activities</b>	<b>\$385,479</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$385,479</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	265,038
900 Other Uses of Funds	1,765,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,030,038</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	218,676
<b>Total Interfund Transfers - Out</b>	<b>\$218,676</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	130,026
<b>Total Budgetary Reserve</b>	<b>\$130,026</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,378,740</b>
<b>TOTAL EXPENDITURES</b>	<b>\$24,072,527</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	7,000,000	6,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	750,000	750,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds	190,000	190,000
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$7,940,000</b>	<b>\$6,940,000</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**

**TOTAL CASH AND INVESTMENTS** **\$7,940,000** **\$6,940,000**

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	10,800,000	9,035,000
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>\$10,800,000</b>	<b>\$9,035,000</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

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$10,800,000</b>	<b>\$9,035,000</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>\$10,800,000</b>	<b>\$9,035,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,022,000
0840 Assigned Fund Balance	1,670,827
0850 Unassigned Fund Balance	1,046,160
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,738,987</b>
<b>5900 Budgetary Reserve</b>	<b>130,026</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,869,013</b>