

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2018

Daryl Shea

President of the Board - Original Signature Required

6/28/18

Date

Susan M. Staffs

Secretary of the Board - Original Signature Required

6/29/18

Date

Paul E. Wolf

Chief School Administrator - Original Signature Required

6/29/18

Date

Faith Swanson

Contact Person

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**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2018-2019 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Huntingdon Area SD	COUNTY : Huntingdon	AUN 111312503
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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

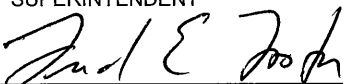
If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$29641028
Ending Unassigned Fund Balance	\$702451
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.4%

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 6/29/18
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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 : Huntingdon Area SD	County : Huntingdon	AUN Number : 111312503
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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 	DATE 5/23/2018
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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: \$4,000.00 . Provide a justification.	Staff Development Services - Non-Instructional, Non-Certified Staff Only Costs associated with the staff development and training of the non-instructional, non-certified staff. This includes tuition reimbursement (object 240).
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: \$4,000.00	Staff Development Services - Non-Instructional, Non-Certified Staff Only Costs associated with the staff development and training of the non-instructional, non-certified staff. This includes tuition reimbursement (object 240).
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 for operating contingencies such as unexpected long-term sub costs.
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.	Staff Development Services - Non-Instructional, Non-Certified Staff Only Costs associated with the staff development and training of the non-instructional, non-certified staff. This includes tuition reimbursement (object 240).
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	1,303,579 is Committed for future employee benefit costs, including PSERS liabilities
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	2,134,050 is assigned for capital projects to prepare for aging roofs and to address building security, unplanned special education expenditures and rising charter school costs.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,303,579
0840 Assigned Fund Balance	2,134,050
0850 Unassigned Fund Balance	508,693
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,946,322</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	12,997,462
7000 Revenue from State Sources	15,017,775
8000 Revenue from Federal Sources	974,869
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$28,990,106</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$32,936,428</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	8,199,160
6113 Public Utility Realty Taxes	12,450
6114 Payments in Lieu of Current Taxes - State / Local	74,500
6120 Current Per Capita Taxes, Section 679	37,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	1,210,000
6140 Current Act 511 Taxes - Flat Rate Assessments	94,000
6150 Current Act 511 Taxes - Proportional Assessments	1,385,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,378,952
6500 Earnings on Investments	45,000
6700 Revenues from LEA Activities	67,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	391,400
6910 Rentals	16,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	29,500
6990 Refunds and Other Miscellaneous Revenue	52,000

REVENUE FROM LOCAL SOURCES **\$12,997,462****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	7,997,218
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	1,470,219
7311 Pupil Transportation Subsidy	1,390,475
7312 Nonpublic and Charter School Pupil Transportation Subsidy	38,885
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	410,767
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340 State Property Tax Reduction Allocation	671,286
7505 Ready to Learn Block Grant	334,138
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	900
7810 State Share of Social Security and Medicare Taxes	493,045
7820 State Share of Retirement Contributions	2,134,842

REVENUE FROM STATE SOURCES **\$15,017,775****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	626,189
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	90,122
8517 NCLB, Title IV - 21st Century Schools	45,558

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	13,000

REVENUE FROM FEDERAL SOURCES	\$974,869
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,990,106
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Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,199,160	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,663,003</u>	
Total Approx. Tax Revenue:	\$9,862,163	
Approx. Tax Levy for Tax Rate Calculation:	\$10,728,859	
	Huntingdon	Total

2017-18 Data		
a. Assessed Value	\$248,379,120	\$248,379,120
b. Real Estate Mills	41.6815	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$943,353,312	\$943,353,312
d. Assessed Value	\$249,419,600	\$249,419,600
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$10,352,814	\$10,352,814
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2017-18 Tax Levy	\$10,352,814	\$10,352,814
(f Total * g)		
i. Base Mills Subject to Index	41.6815	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.44000%	90.44000%
k. Tax Levy Needed	\$10,728,859	\$10,728,859
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	43.0153	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,728,859	\$10,728,859
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,065,856
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,199,160
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,199,160	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,663,003</u>	
Total Approx. Tax Revenue:	\$9,862,163	
Approx. Tax Levy for Tax Rate Calculation:	\$10,728,859	
	Huntingdon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	43.0153	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,728,859	\$10,728,859
IV. 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

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$8,485.00	
Number of Homestead/Farmstead Properties	4619	4619
Median Assessed Value of Homestead Properties		\$27,120

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,199,160
Amount of Tax Relief for Homestead Exclusions	<u>\$1,663,003</u>
Total Approx. Tax Revenue:	\$9,862,163
Approx. Tax Levy for Tax Rate Calculation:	\$10,728,859
	Huntingdon

Total

Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$991,717	Lowering RE Tax Rate	\$0		\$991,717
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$671,286	Lowering RE Tax Rate	\$0		\$671,286
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,663,003

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>
Huntingdon	249,419,600	43.0153	10,728,859			90.44000%	
Totals:	249,419,600		10,728,859	- 1,663,003 =	9,065,856 X	90.44000% =	8,199,160

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			37,000
6130 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Current Act 1 Earned Income Taxes	0.500%	0.000%	1,210,000	1,210,000
Total Current Taxpayer Relief Taxes – Proportional Assessments			1,210,000	1,210,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	42,000	42,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	52,000	52,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			94,000	94,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,210,000	1,210,000
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			1,385,000	1,385,000
Total Act 511, Current Taxes				1,479,000
Act 511 Tax Limit -->		943,353,312 X	12	11,320,240
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Huntingdon	41.6815	43.0153	3.20%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6131	Current Act 1 Earned Income Taxes <u>Current Act 511 Taxes – Flat Rate Assessments</u>	0.500%	0.500%	0.00%	Yes	3.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,631,817
1200 Special Programs - Elementary / Secondary	4,738,966
1300 Vocational Education	948,488
1400 Other Instructional Programs - Elementary / Secondary	227,454
Total Instruction	\$16,546,725
2000 Support Services	
2100 Support Services - Students	978,142
2200 Support Services - Instructional Staff	1,794,019
2300 Support Services - Administration	1,849,715
2400 Support Services - Pupil Health	398,664
2500 Support Services - Business	416,796
2600 Operation and Maintenance of Plant Services	2,472,161
2700 Student Transportation Services	2,000,700
2800 Support Services - Central	17,900
Total Support Services	\$9,928,097
3000 Operation of Non-Instructional Services	
3200 Student Activities	91,536
Total Operation of Non-Instructional Services	\$91,536
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,269,030
5200 Interfund Transfers - Out	705,640
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$3,074,670
Total Estimated Expenditures and Other Financing Uses	\$29,641,028

2018-2019 Final General Fund Budget

LEA : 111312503 Huntingdon Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,579,438
200 Personnel Services - Employee Benefits	3,697,382
300 Purchased Professional and Technical Services	198,400
400 Purchased Property Services	40,670
500 Other Purchased Services	870,326
600 Supplies	244,279
800 Other Objects	1,322
Total Regular Programs - Elementary / Secondary	\$10,631,817
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,090,454
200 Personnel Services - Employee Benefits	1,502,207
300 Purchased Professional and Technical Services	316,785
500 Other Purchased Services	797,865
600 Supplies	31,455
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$4,738,966
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	186,238
200 Personnel Services - Employee Benefits	120,606
300 Purchased Professional and Technical Services	5,205
500 Other Purchased Services	609,281
600 Supplies	27,158
Total Vocational Education	\$948,488
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	94,190
200 Personnel Services - Employee Benefits	41,314
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	500
500 Other Purchased Services	900
600 Supplies	550
Total Other Instructional Programs - Elementary / Secondary	\$227,454
Total Instruction	\$16,546,725
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	575,344
200 Personnel Services - Employee Benefits	340,650
300 Purchased Professional and Technical Services	18,000
500 Other Purchased Services	14,105
600 Supplies	29,273
800 Other Objects	770
Total Support Services - Students	\$978,142
2200 <u>Support Services - Instructional Staff</u>	

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	597,713
200 Personnel Services - Employee Benefits	547,932
300 Purchased Professional and Technical Services	31,975
400 Purchased Property Services	239,000
500 Other Purchased Services	10,723
600 Supplies	286,476
700 Property	80,000
800 Other Objects	200
Total Support Services - Instructional Staff	\$1,794,019
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	968,033
200 Personnel Services - Employee Benefits	521,312
300 Purchased Professional and Technical Services	157,500
400 Purchased Property Services	4,800
500 Other Purchased Services	64,560
600 Supplies	113,140
700 Property	5,000
800 Other Objects	15,370
Total Support Services - Administration	\$1,849,715
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	197,489
200 Personnel Services - Employee Benefits	173,841
300 Purchased Professional and Technical Services	20,000
600 Supplies	7,334
Total Support Services - Pupil Health	\$398,664
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	185,563
200 Personnel Services - Employee Benefits	138,933
300 Purchased Professional and Technical Services	42,500
400 Purchased Property Services	4,700
500 Other Purchased Services	12,500
600 Supplies	20,200
800 Other Objects	12,400
Total Support Services - Business	\$416,796
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	797,878
200 Personnel Services - Employee Benefits	534,014
300 Purchased Professional and Technical Services	62,500
400 Purchased Property Services	238,559
500 Other Purchased Services	131,530
600 Supplies	686,230
700 Property	21,300
800 Other Objects	150
Total Operation and Maintenance of Plant Services	\$2,472,161
2700 <u>Student Transportation Services</u>	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	10,000
500 Other Purchased Services	1,980,000
600 Supplies	6,700
Total Student Transportation Services	\$2,000,700
2800 <u>Support Services - Central</u>	
200 Personnel Services - Employee Benefits	4,000
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	3,800
800 Other Objects	100
Total Support Services - Central	\$17,900
Total Support Services	\$9,928,097
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	59,415
200 Personnel Services - Employee Benefits	25,121
500 Other Purchased Services	5,000
800 Other Objects	2,000
Total Student Activities	\$91,536
Total Operation of Non-Instructional Services	\$91,536
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	802,030
900 Other Uses of Funds	1,467,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,269,030
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	705,640
Total Interfund Transfers - Out	\$705,640
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$3,074,670
TOTAL EXPENDITURES	\$29,641,028

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	3,496,322	3,202,108
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	3,159,506	2,603,652
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	130,508	123,009
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	65,000	58,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,851,336	\$5,986,769

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	\$6,851,336	\$5,986,769
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	29,029,000	27,562,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,225,000	1,115,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	525,000	515,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$30,779,000	\$29,192,000
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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		

Total Public Purpose (Expendable) Trust Fund		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$30,779,000	\$29,192,000

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

General Fund	550,000	
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		
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	\$550,000	
TOTAL INDEBTEDNESS	\$31,329,000	\$29,192,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,303,579
0840 Assigned Fund Balance	1,289,370
0850 Unassigned Fund Balance	702,451
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,295,400
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,395,400