

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

6/13/18  
Date

Secretary of the Board - Original Signature Required

6/18/18  
Date

Chief School Administrator - Original Signature Required

6/18/18  
Date

Matthew I Ulmer

Contact Person

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Telephone

Extension

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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 : South Middleton SD	COUNTY : Cumberland	AUN : 115218303
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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.

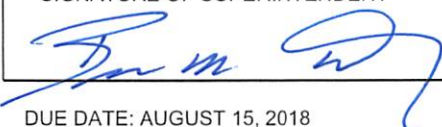
Total Budgeted Expenditures	\$35745403
Ending Unassigned Fund Balance	\$506279
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.4%

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 6/19/2018
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DUE DATE: AUGUST 15, 2018

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

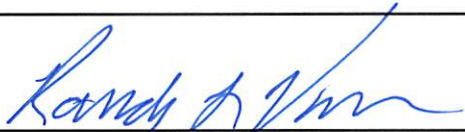
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> South Middleton SD	<b>County :</b> Cumberland	<b>AUN Number :</b> 115218303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5-22-2018
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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: \$39,172.00 . Provide a justification.	PDE required accounting code for administrative tuition reimbursement.
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: \$39,172.00	PDE required accounting code for administrative tuition reimbursement.
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.	Estimated Unassigned Fund Balance will be available for future use by the Board. Total funds are less than the State authorized limit of 8%.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance is identified for use on future debt service payments.

<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	3,111,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	392,723
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,503,723</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	25,158,533
7000 Revenue from State Sources	10,440,426
8000 Revenue from Federal Sources	260,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$35,858,959</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$39,362,682</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	18,705,533
6112 Interim Real Estate Taxes	85,000
6113 Public Utility Realty Taxes	24,000
6114 Payments in Lieu of Current Taxes - State / Local	500,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	4,725,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	55,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	417,000
6910 Rentals	7,000
6940 Tuition from Patrons	150,000
6990 Refunds and Other Miscellaneous Revenue	20,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$25,158,533</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	4,380,868
7220 Vocational Education	35,093
7271 Special Education funds for School-Aged Pupils	1,029,124
7311 Pupil Transportation Subsidy	625,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	731,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	540,213
7505 Ready to Learn Block Grant	208,431
7810 State Share of Social Security and Medicare Taxes	531,170
7820 State Share of Retirement Contributions	2,319,527
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,440,426</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	190,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	10,000
8517 NCLB, Title IV - 21st Century Schools	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$260,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>35,858,959</b>

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$18,705,533</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$540,213</u></b>
Total Approx. Tax Revenue:	<b>\$19,245,746</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$20,025,143</b>

Cumberland

Total

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<b>2017-18 Data</b>		
a. Assessed Value	\$1,950,663,700	\$1,950,663,700
b. Real Estate Mills	10.2484	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$1,624,148,359	\$1,624,148,359
d. Assessed Value	\$1,895,943,300	\$1,895,943,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$19,991,182	\$19,991,182
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$19,991,182	\$19,991,182
(f Total * g)		
i. Base Mills Subject to Index	10.2484	
(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	96.00000%	96.00000%
k. Tax Levy Needed	\$20,025,143	\$20,025,143
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>10.5621</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,025,143	\$20,025,143
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$19,484,930
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,705,533
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$18,705,533	
Amount of Tax Relief for Homestead Exclusions	<u>\$540,213</u>	
Total Approx. Tax Revenue:	\$19,245,746	
Approx. Tax Levy for Tax Rate Calculation:	\$20,025,143	

Cumberland

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	10.4943	
q. Mills In Excess of Index (if l > p), (l - p))	0.0678	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,896,598	\$19,896,598
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$128,545	\$128,545
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$123,403	\$123,403

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$11,429.00	
Number of Homestead/Farmstead Properties	4512	4512
Median Assessed Value of Homestead Properties		\$202,800



Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$18,705,533</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$540,213</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$19,245,746</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$20,025,143</b>
	<b>Cumberland</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$540,213	Lowering RE Tax Rate	\$0	\$540,213
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$540,213</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>
Cumberland	1,895,943,300	10.5621	20,025,143			96.00000%	
<b>Totals:</b>	<b>1,895,943,300</b>		<b>20,025,143</b>	540,213 =	19,484,930 X	96.00000% =	18,705,533

	<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	\$5.00	\$0.00	30,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 30,000 30,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.100%	0.000%	4,250,000	4,250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	475,000	475,000
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 4,725,000 4,725,000**

**Total Act 511, Current Taxes 4,755,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,624,148,359 X</b>	<b>12</b>	<b>19,489,780</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		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> Cumberland	10.2484	10.5621	3.07%	No	2.4%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%			
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	2.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%			

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,447,718
1200 Special Programs - Elementary / Secondary	4,685,431
1300 Vocational Education	370,098
1400 Other Instructional Programs - Elementary / Secondary	119,000
1600 Adult Education Programs	116,956
<b>Total Instruction</b>	<b>\$19,739,203</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,191,961
2200 Support Services - Instructional Staff	1,587,559
2300 Support Services - Administration	2,679,569
2400 Support Services - Pupil Health	562,984
2500 Support Services - Business	621,568
2600 Operation and Maintenance of Plant Services	2,740,536
2700 Student Transportation Services	1,765,227
2800 Support Services - Central	41,372
2900 Other Support Services	31,900
<b>Total Support Services</b>	<b>\$11,222,676</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	918,661
3300 Community Services	600
<b>Total Operation of Non-Instructional Services</b>	<b>\$919,261</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,429,263
5200 Interfund Transfers - Out	435,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,864,263</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$35,745,403</b>

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,828,221
200 Personnel Services - Employee Benefits	5,109,990
300 Purchased Professional and Technical Services	375,743
400 Purchased Property Services	10,723
500 Other Purchased Services	659,216
600 Supplies	371,496
700 Property	82,251
800 Other Objects	10,078
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,447,718</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,963,656
200 Personnel Services - Employee Benefits	1,564,093
300 Purchased Professional and Technical Services	175,856
500 Other Purchased Services	956,076
600 Supplies	25,750
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,685,431</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	370,098
<b>Total Vocational Education</b>	<b>\$370,098</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	109,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$119,000</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	116,956
<b>Total Adult Education Programs</b>	<b>\$116,956</b>
<b>Total Instruction</b>	<b>\$19,739,203</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	658,065
200 Personnel Services - Employee Benefits	464,657
300 Purchased Professional and Technical Services	4,895
500 Other Purchased Services	2,575
600 Supplies	58,519
800 Other Objects	3,250
<b>Total Support Services - Students</b>	<b>\$1,191,961</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	659,569
200 Personnel Services - Employee Benefits	539,830
300 Purchased Professional and Technical Services	15,750
400 Purchased Property Services	125,785

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	80,400
600 Supplies	95,030
700 Property	40,000
800 Other Objects	31,195
<b>Total Support Services - Instructional Staff</b>	<b>\$1,587,559</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,294,177
200 Personnel Services - Employee Benefits	838,639
300 Purchased Professional and Technical Services	258,150
400 Purchased Property Services	101,360
500 Other Purchased Services	66,775
600 Supplies	81,229
800 Other Objects	39,239
<b>Total Support Services - Administration</b>	<b>\$2,679,569</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	184,462
200 Personnel Services - Employee Benefits	150,607
300 Purchased Professional and Technical Services	194,680
400 Purchased Property Services	502
500 Other Purchased Services	1,050
600 Supplies	31,483
800 Other Objects	200
<b>Total Support Services - Pupil Health</b>	<b>\$562,984</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	307,929
200 Personnel Services - Employee Benefits	200,374
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	19,280
500 Other Purchased Services	26,550
600 Supplies	39,435
800 Other Objects	8,000
<b>Total Support Services - Business</b>	<b>\$621,568</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	648,819
200 Personnel Services - Employee Benefits	553,870
300 Purchased Professional and Technical Services	86,892
400 Purchased Property Services	523,892
500 Other Purchased Services	117,233
600 Supplies	788,648
700 Property	15,000
800 Other Objects	6,182
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,740,536</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	51,844
200 Personnel Services - Employee Benefits	32,383

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,675,000
600 Supplies	6,000
<b>Total Student Transportation Services</b>	<b>\$1,765,227</b>
<b>2800 Support Services - Central</b>	
200 Personnel Services - Employee Benefits	39,172
300 Purchased Professional and Technical Services	2,200
<b>Total Support Services - Central</b>	<b>\$41,372</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	31,900
<b>Total Other Support Services</b>	<b>\$31,900</b>
<b>Total Support Services</b>	<b>\$11,222,676</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	518,722
200 Personnel Services - Employee Benefits	233,923
300 Purchased Professional and Technical Services	3,600
400 Purchased Property Services	19,050
500 Other Purchased Services	75,780
600 Supplies	60,381
800 Other Objects	7,205
<b>Total Student Activities</b>	<b>\$918,661</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	600
<b>Total Community Services</b>	<b>\$600</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$919,261</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,169,263
900 Other Uses of Funds	2,260,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,429,263</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	435,000
<b>Total Interfund Transfers - Out</b>	<b>\$435,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,864,263</b>
<b>TOTAL EXPENDITURES</b>	<b>\$35,745,403</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	3,500,000	3,600,000
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	115,000	115,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	160,000	160,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,775,000</b>	<b>\$3,875,000</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	220,000	250,000
Other Capital Projects Fund	400,000	300,000
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

<b>Total Long-Term Investments</b>	<b>\$620,000</b>	<b>\$550,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$4,395,000</b>	<b>\$4,425,000</b>

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General 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 General Fund**

**Public Purpose (Expendable) Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Public Purpose (Expendable) Trust Fund**

**Other Comptroller-Approved Special Revenue Funds**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Comptroller-Approved Special Revenue Funds**

**Athletic / School-Sponsored Extra Curricular Activities Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**

**Capital Reserve Fund - \$ 690, \$1850**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

## 2018-2019 Final General Fund Budget

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**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>		

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	200,000	200,000
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		
<b>Total Short-Term Payables</b>	<b>\$200,000</b>	<b>\$200,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$200,000</b>	<b>\$200,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,111,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	506,279
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,617,279</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,617,279</b>
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