

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2018



President of the Board - Original Signature Required

Date

6-26-18



Secretary of the Board - Original Signature Required

Date

6-26-18



Chief School Administrator - Original Signature Required

Date

6/26/18

Bryan M Hobson

Contact Person

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Extn :

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 : Penncrest SD	COUNTY : Crawford	AUN : 105204703
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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	\$51975276
Ending Unassigned Fund Balance	\$2926695
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.6%

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 6/26/18
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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 : Penncrest SD	County : Crawford	AUN Number : 105204703
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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 5-10-18
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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.	The Budgetary Reserve of \$100,000 is budgeted to cover any unexpected expenditures for the 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.	The District uses the unassigned fund balance to minimize cash flow issues.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Committed Fund Balance is committed for the use of Facilities, Acquisition an Improvements, and future increases to the employer share of PSERS.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Assigned Fund Balance is for future increases to employer share of PSERS, Health care increases, and unused math curriculum revision funds.

<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	247,900	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,702,507	
0840 Assigned Fund Balance	3,343,998	
0850 Unassigned Fund Balance	2,926,722	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,973,227</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	18,263,845	
7000 Revenue from State Sources	31,140,571	
8000 Revenue from Federal Sources	1,591,000	
9000 Other Financing Sources	80,000	
Total Estimated Revenues And Other Financing Sources		<u>\$51,075,416</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$59,048,643</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,385,045
6113 Public Utility Realty Taxes	19,000
6114 Payments in Lieu of Current Taxes - State / Local	18,000
6120 Current Per Capita Taxes, Section 679	65,000
6140 Current Act 511 Taxes - Flat Rate Assessments	65,000
6150 Current Act 511 Taxes - Proportional Assessments	2,130,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,142,000
6500 Earnings on Investments	60,100
6700 Revenues from LEA Activities	75,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	595,000
6910 Rentals	700
6920 Contributions and Donations from Private Sources	1,500
6940 Tuition from Patrons	1,702,000
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$18,263,845
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	19,041,351
7160 Tuition for Orphans Subsidy	300,000
7271 Special Education funds for School-Aged Pupils	2,492,506
7311 Pupil Transportation Subsidy	2,450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	60,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340 State Property Tax Reduction Allocation	1,272,145
7505 Ready to Learn Block Grant	619,569
7810 State Share of Social Security and Medicare Taxes	900,000
7820 State Share of Retirement Contributions	3,900,000
REVENUE FROM STATE SOURCES	\$31,140,571
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	5,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,055,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	231,000
8517 NCLB, Title IV - 21st Century Schools	20,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$1,591,000
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	80,000
OTHER FINANCING SOURCES	\$80,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	51,075,416

Act 1 Index (current): 3.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$12,387,000

Amount of Tax Relief for Homestead Exclusions

\$1,280,759

Total Approx. Tax Revenue:

\$13,667,759

Approx. Tax Levy for Tax Rate Calculation:

\$14,929,928

Crawford

Venango

Total

2017-18 Data

a. Assessed Value

\$272,345,745

\$39,291,910

\$311,637,655

b. Real Estate Mills

51.7500

17.3300

I. 2018-19 Data

c. 2016 STEB Market Value

\$895,224,945

\$46,566,626

\$941,791,571

d. Assessed Value

\$274,200,393

\$39,396,880

\$313,597,273

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2017-18 Calculations

f. 2017-18 Tax Levy

\$14,093,892

\$680,929

\$14,774,821

(a * b)

2018-19 Calculations

g. Percent of Total Market Value

95.05553%

4.94447%

100.00000%

II.

h. Rebalanced 2017-18 Tax Levy

\$14,044,284

\$730,537

\$14,774,821

(f Total * g)

i. Base Mills Subject to Index

51.7500

18.5925

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

91.00000%

86.00000%

90.75278%

k. Tax Levy Needed

\$14,191,722

\$738,206

\$14,929,928

(Approx. Tax Levy * g)

I. 2018-19 Real Estate Tax Rate**51.7500****18.7300**

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$14,189,870

\$737,904

\$14,927,774

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$13,647,015

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$12,385,045

(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): 3.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$12,387,000

Amount of Tax Relief for Homestead Exclusions

\$1,280,759

Total Approx. Tax Revenue:

\$13,667,759

Approx. Tax Levy for Tax Rate Calculation:

\$14,929,928

Crawford

Venango

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	53.5095	19.2246	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,672,326	\$757,389	\$15,429,715
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$3,949.00	\$10,916.00	
Number of Homestead/Farmstead Properties	5992	316	6308
Median Assessed Value of Homestead Properties			\$25,600

AUN: 105204703 Penncrest SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$12,387,000

Amount of Tax Relief for Homestead Exclusions

\$1,280,759

Total Approx. Tax Revenue:

\$13,667,759

Approx. Tax Levy for Tax Rate Calculation:

\$14,929,928

Crawford

Venango

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,272,145

Lowering RE Tax Rate

\$0

\$1,272,145

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$8,614

\$8,614

Amount of Tax Relief from State/Local Sources**\$1,280,759**

CODE6111 Current Real Estate Taxes

<u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>		<u>Percent Collected</u>	
Crawford	274,200,393	51.7500	14,189,870		91.00000%	
Venango	39,396,880	18.7300	737,904		86.00000%	
Totals:	313,597,273		14,927,774	- 1,280,759 = 13,647,015 X	90.75278% =	12,385,045

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		65,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	65,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			65,000
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%	2,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	130,000
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
Total Current Act 511 Taxes – Proportional Assessments			2,130,000
Total Act 511, Current Taxes			2,195,000
Act 511 Tax Limit -->		941,791,571	12
		Market Value	Mills
			11,301,499
			(511 Limit)

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>									
	Crawford	51.7500	51.7500	0.00%	Yes	3.4%				
	Venango	18.5925	18.7300	0.74%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,305,335
1200 Special Programs - Elementary / Secondary	6,371,954
1300 Vocational Education	1,440,968
1400 Other Instructional Programs - Elementary / Secondary	1,755,007
1500 Nonpublic School Programs	239,761
Total Instruction	\$33,113,025
2000 Support Services	
2100 Support Services - Students	1,229,671
2200 Support Services - Instructional Staff	2,027,504
2300 Support Services - Administration	2,581,921
2400 Support Services - Pupil Health	890,093
2500 Support Services - Business	645,151
2600 Operation and Maintenance of Plant Services	3,901,751
2700 Student Transportation Services	3,883,489
2800 Support Services - Central	96,376
2900 Other Support Services	55,000
Total Support Services	\$15,310,956
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,088,071
3300 Community Services	15,224
Total Operation of Non-Instructional Services	\$1,103,295
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,948,000
5200 Interfund Transfers - Out	400,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$2,448,000
Total Estimated Expenditures and Other Financing Uses	\$51,975,276

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,442,510
200 Personnel Services - Employee Benefits	8,571,344
300 Purchased Professional and Technical Services	395,150
400 Purchased Property Services	63,130
500 Other Purchased Services	1,372,260
600 Supplies	443,141
700 Property	8,833
800 Other Objects	8,967
Total Regular Programs - Elementary / Secondary	\$23,305,335
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,496,342
200 Personnel Services - Employee Benefits	1,982,950
300 Purchased Professional and Technical Services	1,110,400
500 Other Purchased Services	647,500
600 Supplies	85,762
700 Property	48,000
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$6,371,954
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,440,968
Total Vocational Education	\$1,440,968
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	162,872
200 Personnel Services - Employee Benefits	119,135
300 Purchased Professional and Technical Services	1,458,000
500 Other Purchased Services	15,000
Total Other Instructional Programs - Elementary / Secondary	\$1,755,007
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	191,092
500 Other Purchased Services	3,340
600 Supplies	45,329
Total Nonpublic School Programs	\$239,761
Total Instruction	\$33,113,025
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	743,302
200 Personnel Services - Employee Benefits	481,749
500 Other Purchased Services	500
600 Supplies	4,120
Total Support Services - Students	\$1,229,671
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	793,476
200 Personnel Services - Employee Benefits	566,594
400 Purchased Property Services	15,680
500 Other Purchased Services	94,200
600 Supplies	160,754
700 Property	396,800
Total Support Services - Instructional Staff	\$2,027,504
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,464,293
200 Personnel Services - Employee Benefits	853,393
300 Purchased Professional and Technical Services	100,300
400 Purchased Property Services	1,950
500 Other Purchased Services	109,460
600 Supplies	28,000
700 Property	4,900
800 Other Objects	19,625
Total Support Services - Administration	\$2,581,921
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	431,850
200 Personnel Services - Employee Benefits	401,013
300 Purchased Professional and Technical Services	44,500
400 Purchased Property Services	180
500 Other Purchased Services	1,100
600 Supplies	8,550
700 Property	2,900
Total Support Services - Pupil Health	\$890,093
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	322,085
200 Personnel Services - Employee Benefits	245,216
300 Purchased Professional and Technical Services	43,300
400 Purchased Property Services	17,450
500 Other Purchased Services	4,600
600 Supplies	10,500
700 Property	1,000
800 Other Objects	1,000
Total Support Services - Business	\$645,151
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,495,332
200 Personnel Services - Employee Benefits	1,186,234
300 Purchased Professional and Technical Services	57,600
400 Purchased Property Services	652,515
500 Other Purchased Services	96,570
600 Supplies	363,000
700 Property	44,700
800 Other Objects	5,800

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$3,901,751
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	69,034
200 Personnel Services - Employee Benefits	45,935
300 Purchased Professional and Technical Services	9,800
400 Purchased Property Services	11,650
500 Other Purchased Services	3,658,670
600 Supplies	57,400
700 Property	30,000
800 Other Objects	1,000
Total Student Transportation Services	\$3,883,489
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	46,982
200 Personnel Services - Employee Benefits	36,619
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	3,675
600 Supplies	4,250
700 Property	500
800 Other Objects	350
Total Support Services - Central	\$96,376
2900 <u>Other Support Services</u>	
500 Other Purchased Services	55,000
Total Other Support Services	\$55,000
Total Support Services	\$15,310,956
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	481,816
200 Personnel Services - Employee Benefits	143,770
300 Purchased Professional and Technical Services	110,510
400 Purchased Property Services	11,400
500 Other Purchased Services	158,675
600 Supplies	166,520
700 Property	5,000
800 Other Objects	10,380
Total Student Activities	\$1,088,071
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	4,002
500 Other Purchased Services	3,000
600 Supplies	8,222
Total Community Services	\$15,224
Total Operation of Non-Instructional Services	\$1,103,295
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	187,000
900 Other Uses of Funds	1,761,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,948,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	400,000
Total Interfund Transfers - Out	\$400,000
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$2,448,000
TOTAL EXPENDITURES	\$51,975,276

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	7,500,000	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	1,300,000	700,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	75,000
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 Cash and Short-Term Investments	\$8,900,000	\$6,775,000

Long-Term Investments

	<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		

Long-Term Indebtedness**06/30/2018 Estimate****06/30/2019 Projection****General Fund**

0510 Bonds Payable	1,700,000	
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,000,000	2,100,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund**\$3,700,000****\$2,100,000****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		

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

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 Permanent Fund**Total Long-Term Indebtedness****\$3,700,000****\$2,100,000**

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**TOTAL INDEBTEDNESS****\$3,700,000****\$2,100,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	247,900
0820 Restricted Fund Balance	
0830 Committed Fund Balance	802,674
0840 Assigned Fund Balance	3,343,998
0850 Unassigned Fund Balance	2,926,695
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,073,367
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,421,267