

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

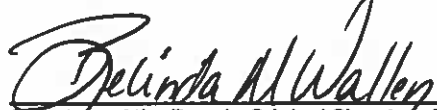
Date of Adoption of the General Fund Budget: 06/19/2018



6/26/2018

President of the Board - Original Signature Required

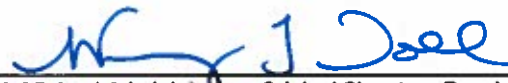
Date



6/22/2018

Secretary of the Board - Original Signature Required

Date



6/26/2018

Chief School Administrator - Original Signature Required

Date

Belinda M Wallen

(717)677-7191

Extn :2704

Contact Person

Telephone

Extension

b.wallen@upperadams.org

Email Address

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

24 PS 6-688

(10/2010)

<b>SCHOOL DISTRICT :</b> Upper Adams SD	<b>COUNTY :</b> Adams	<b>AUN :</b> 112018523
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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	\$28927491
Ending Unassigned Fund Balance	\$437871
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.5%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.      Yes       No

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

<b>SIGNATURE OF SUPERINTENDENT</b> 	<b>DATE</b> 
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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> Upper Adams SD	<b>County :</b> Adams	<b>AUN Number :</b> 112018523
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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> 6/26/2018
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is set to reserve budgetary funds for further allocation to capital expenditures
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's budget approval calls for a reliance of unassigned fund balance in order to address the deficit of revenue over expenditures.
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 budget for 18-19 plans to fund \$15,000 of assigned PSERS to aid in PSERS increase while keeping other funds assigned for a future specific purpose.

<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	988,074
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,481,314
0850 Unassigned Fund Balance	916,990
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,398,304</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	15,886,540
7000 Revenue from State Sources	12,244,850
8000 Revenue from Federal Sources	301,982
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$28,433,372</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$30,831,676</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	11,663,014
6112 Interim Real Estate Taxes	55,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	8,100
6120 Current Per Capita Taxes, Section 679	33,725
6140 Current Act 511 Taxes - Flat Rate Assessments	94,225
6150 Current Act 511 Taxes - Proportional Assessments	2,788,038
6400 Delinquencies on Taxes Levied / Assessed by the LEA	381,000
6500 Earnings on Investments	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	271,437
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	65,001
6940 Tuition from Patrons	450,000
6990 Refunds and Other Miscellaneous Revenue	50,000

**REVENUE FROM LOCAL SOURCES \$15,886,540**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	6,588,857
7160 Tuition for Orphans Subsidy	10,000
7220 Vocational Education	70,000
7271 Special Education funds for School-Aged Pupils	1,030,961
7311 Pupil Transportation Subsidy	934,681
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	165,387
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,115
7340 State Property Tax Reduction Allocation	816,493
7505 Ready to Learn Block Grant	268,707
7810 State Share of Social Security and Medicare Taxes	465,084
7820 State Share of Retirement Contributions	1,861,565

**REVENUE FROM STATE SOURCES \$12,244,850**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	200,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,050
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	43,932

**REVENUE FROM FEDERAL SOURCES \$301,982**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 28,433,372**

Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$11,663,014</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$830,343</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$12,493,357</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$13,123,755</b>	
	<b>Adams</b>	<b>Total</b>

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<b>2017-18 Data</b>		
a. Assessed Value	\$873,721,300	\$873,721,300
b. Real Estate Mills	14.4659	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$632,903,179	\$632,903,179
d. Assessed Value	\$878,242,600	\$878,242,600
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$12,639,165	\$12,639,165
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$12,639,165	\$12,639,165
(f Total * g)		
i. Base Mills Subject to Index	14.4659	
(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	94.87207%	94.87207%
k. Tax Levy Needed	\$13,123,755	\$13,123,755
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>14.9432</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,123,755	\$13,123,755
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,293,412
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,663,014
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$11,663,014</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$830,343</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$12,493,357</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$13,123,755</b>	
	<b>Adams</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	14.9432	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,123,755	\$13,123,755
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$18,591.00	
Number of Homestead/Farmstead Properties	3004	3004
Median Assessed Value of Homestead Properties		\$184,500

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Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$11,663,014</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$830,343</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$12,493,357</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$13,123,755</b>

<b>Adams</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$816,493	Lowering RE Tax Rate	\$0		\$816,493
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$13,850				\$13,850
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$830,343</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>
Adams	878,242,600	14.9432	13,123,755			94.87207%	
<b>Totals:</b>	<b>878,242,600</b>		<b>13,123,755</b>	830,343 =	12,293,412 X	94.87207% =	11,663,014

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		33,725
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	33,725
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	60,500
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 94,225 94,225**

	<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%	2,633,038	2,633,038
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	155,000	155,000
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 2,788,038 2,788,038**

**Total Act 511, Current Taxes 2,882,263**

<b>Act 511 Tax Limit --&gt;</b>	<b>632,903,179 X</b>	<b>12</b>	<b>7,594,838</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:		
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Adams	14.4659	14.9432	3.30%	Yes	3.3%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%			
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	1.100%	1.100%	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	11,230,848
1200 Special Programs - Elementary / Secondary	4,075,508
1300 Vocational Education	741,936
1400 Other Instructional Programs - Elementary / Secondary	203,273
<b>Total Instruction</b>	<b>\$16,251,565</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	567,576
2200 Support Services - Instructional Staff	2,359,405
2300 Support Services - Administration	2,245,585
2400 Support Services - Pupil Health	297,213
2500 Support Services - Business	376,281
2600 Operation and Maintenance of Plant Services	1,769,937
2700 Student Transportation Services	1,544,120
2800 Support Services - Central	133,312
2900 Other Support Services	12,750
<b>Total Support Services</b>	<b>\$9,306,179</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	659,069
3300 Community Services	8,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$667,069</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,377,678
5900 Budgetary Reserve	325,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,702,678</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$28,927,491</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	5,810,247
200 Personnel Services - Employee Benefits	3,644,305
300 Purchased Professional and Technical Services	279,644
400 Purchased Property Services	99,169
500 Other Purchased Services	1,246,365
600 Supplies	146,543
800 Other Objects	4,575
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,230,848</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,617,061
200 Personnel Services - Employee Benefits	880,282
300 Purchased Professional and Technical Services	1,344,006
500 Other Purchased Services	217,698
600 Supplies	16,461
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,075,508</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	358,304
200 Personnel Services - Employee Benefits	212,412
400 Purchased Property Services	822
500 Other Purchased Services	156,107
600 Supplies	13,791
800 Other Objects	500
<b>Total Vocational Education</b>	<b>\$741,936</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	131,000
200 Personnel Services - Employee Benefits	71,593
300 Purchased Professional and Technical Services	600
500 Other Purchased Services	80
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$203,273</b>
<b>Total Instruction</b>	<b>\$16,251,565</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	353,372
200 Personnel Services - Employee Benefits	185,673
300 Purchased Professional and Technical Services	25,930
400 Purchased Property Services	375
500 Other Purchased Services	100
600 Supplies	1,217
800 Other Objects	909
<b>Total Support Services - Students</b>	<b>\$567,576</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	632,015

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	590,667
300 Purchased Professional and Technical Services	272,604
400 Purchased Property Services	4,977
500 Other Purchased Services	6,625
600 Supplies	285,811
700 Property	566,646
800 Other Objects	60
<b>Total Support Services - Instructional Staff</b>	<b>\$2,359,405</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,296,204
200 Personnel Services - Employee Benefits	754,478
300 Purchased Professional and Technical Services	69,450
400 Purchased Property Services	2,400
500 Other Purchased Services	50,025
600 Supplies	45,178
800 Other Objects	27,850
<b>Total Support Services - Administration</b>	<b>\$2,245,585</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	155,782
200 Personnel Services - Employee Benefits	130,329
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	750
500 Other Purchased Services	550
600 Supplies	5,802
<b>Total Support Services - Pupil Health</b>	<b>\$297,213</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	184,782
200 Personnel Services - Employee Benefits	124,249
300 Purchased Professional and Technical Services	37,000
400 Purchased Property Services	6,250
500 Other Purchased Services	1,500
600 Supplies	15,000
800 Other Objects	7,500
<b>Total Support Services - Business</b>	<b>\$376,281</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
300 Purchased Professional and Technical Services	946,337
400 Purchased Property Services	407,850
500 Other Purchased Services	123,500
600 Supplies	290,750
800 Other Objects	1,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,769,937</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	39,469
200 Personnel Services - Employee Benefits	16,692
300 Purchased Professional and Technical Services	31,500

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	5,000
500 Other Purchased Services	1,438,309
600 Supplies	12,850
800 Other Objects	300
<b>Total Student Transportation Services</b>	<b>\$1,544,120</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	71,697
200 Personnel Services - Employee Benefits	55,215
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	200
600 Supplies	250
800 Other Objects	950
<b>Total Support Services - Central</b>	<b>\$133,312</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	12,750
<b>Total Other Support Services</b>	<b>\$12,750</b>
<b>Total Support Services</b>	<b>\$9,306,179</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	243,277
200 Personnel Services - Employee Benefits	49,297
300 Purchased Professional and Technical Services	247,860
400 Purchased Property Services	18,078
500 Other Purchased Services	49,110
600 Supplies	45,079
800 Other Objects	6,368
<b>Total Student Activities</b>	<b>\$659,069</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	3,000
800 Other Objects	5,000
<b>Total Community Services</b>	<b>\$8,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$667,069</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	395,632
900 Other Uses of Funds	1,982,046
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,377,678</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	325,000
<b>Total Budgetary Reserve</b>	<b>\$325,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,702,678</b>
<b>TOTAL EXPENDITURES</b>	<b>\$28,927,491</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	1,800,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	20,000	20,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	300,000	200,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	18,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$2,140,000</b>	<b>\$1,238,000</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** **\$2,140,000** **\$1,238,000**

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	16,374,513	36,374,513
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>\$16,374,513</b>	<b>\$36,374,513</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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$16,374,513</b>	<b>\$36,374,513</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>\$16,374,513</b>	<b>\$36,374,513</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	988,074
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,466,314
0850 Unassigned Fund Balance	437,871
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,904,185</b>
<b>5900 Budgetary Reserve</b>	<b>325,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,217,259</b>