

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

*Proposed*

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Emilia A Gorbulsky

(215)453-2714

Extn :

\_\_\_\_\_  
Contact Person

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Telephone

\_\_\_\_\_  
Extension

egorbulsky@penridge.org

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penridge SD	COUNTY : Bucks	AUN : 122098103
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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	\$138271842
Ending Unassigned Fund Balance	\$9200897
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.7%

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
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DUE DATE: AUGUST 15, 2018

**FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Pennridge SD	<b>County :</b> Bucks	<b>AUN Number :</b> 122098103
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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>
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	District budgets a budgetary reserve in order to guard against unknown expenditures that may occur during the fiscal 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.	Unassigned fund balance
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS commitment

<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>	
1810 Nonspendable Fund Balance	533,929
1820 Restricted Fund Balance	
1830 Committed Fund Balance	6,395,421
1840 Assigned Fund Balance	
1850 Unassigned Fund Balance	9,581,141
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$15,976,562</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
5000 Revenue from Local Sources	103,930,210
7000 Revenue from State Sources	32,798,734
8000 Revenue from Federal Sources	825,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$137,553,944</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$153,530,506</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	81,267,256
6112 Interim Real Estate Taxes	650,000
6113 Public Utility Realty Taxes	107,000
6114 Payments in Lieu of Current Taxes - State / Local	146,000
6140 Current Act 511 Taxes - Flat Rate Assessments	93,000
6150 Current Act 511 Taxes - Proportional Assessments	17,419,827
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,411,000
6500 Earnings on Investments	925,000
6700 Revenues from LEA Activities	197,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,223,127
6910 Rentals	251,000
6940 Tuition from Patrons	160,000
6980 Revenue from Community Services Activities	25,000
6990 Refunds and Other Miscellaneous Revenue	55,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$103,930,210</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	10,985,450
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	3,367,951
7311 Pupil Transportation Subsidy	1,619,725
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	950,577
7330 Health Services (Medical, Dental, Nurse, Act 25)	140,000
7340 State Property Tax Reduction Allocation	2,403,785
7505 Ready to Learn Block Grant	625,645
7810 State Share of Social Security and Medicare Taxes	2,360,613
7820 State Share of Retirement Contributions	10,314,988
<b>REVENUE FROM STATE SOURCES</b>	<b>\$32,798,734</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	395,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$825,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>137,553,944</b>

AUN: 122098103 Pennridge SD

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

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Index (current): 2.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	<b>\$81,267,256</b>
Amount of Tax Relief for Homestead Exclusions	<u>\$2,403,785</u>
Total Approx. Tax Revenue:	<b>\$83,671,041</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$86,184,461</b>

	Rate	
<b>2017-18 Data</b>		
a. Assessed Value	\$630,952,920	\$630,952,920
b. Real Estate Mills	135.2555	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$5,235,088,644	\$5,235,088,644
d. Assessed Value	\$637,197,460	\$637,197,460
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$85,339,853	\$85,339,853
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$85,339,853	\$85,339,853
(f Total * g)		
i. Base Mills Subject to Index	135.2555	
(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	97.00000%	97.00000%
k. Tax Levy Needed	\$86,184,461	\$86,184,461
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>135.2555</b>	
(k / d * 1000)		
<b>III.</b>		
m. Tax Levy Generated by Mills	\$86,184,461	\$86,184,461
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$83,780,676
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$81,267,256
(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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Est. Pct 1 Index (current): 2.4%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$81,267,256	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,403,785</u>	
Total Approx. Tax Revenue:	\$83,671,041	
Approx. Tax Levy for Tax Rate Calculation:	\$86,184,461	
	Bucks	Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	138.5016	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$88,252,868	\$88,252,868
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	\$1,467.00	
Number of Homestead/Farmstead Properties	12118	12118
Median Assessed Value of Homestead Properties		\$30,880

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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): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$81,267,256
Amount of Tax Relief for Homestead Exclusions	<u>\$2,403,785</u>
Total Approx. Tax Revenue:	\$83,671,041
Approx. Tax Levy for Tax Rate Calculation:	\$86,184,461

Bucks

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,403,785	Lowering RE Tax Rate	\$0	\$2,403,785
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,403,785</b>

CODE

3111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
ucks	637,197,460	135.2555	86,184,461			97.00000%	
<b>Totals:</b>	<b>637,197,460</b>		<b>86,184,461</b>	<b>2,403,785</b>	<b>83,780,676</b>	<b>97.00000%</b>	<b>81,267,256</b>

	Rate		Tax Levy	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00			0
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
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	93,000	93,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>93,000</b>	<b>93,000</b>
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	15,919,827	15,919,827
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,500,000	1,500,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>17,419,827</b>	<b>17,419,827</b>
<b>Total Act 511, Current Taxes</b>				<b>17,512,827</b>
	<b>Act 511 Tax Limit --&gt;</b>	<b>5,235,088,644</b>	<b>12</b>	<b>62,821,064</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Bucks	135.2555	135.2555	0.00%	Yes	2.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	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	58,595,878
1200 Special Programs - Elementary / Secondary	22,408,897
1300 Vocational Education	3,026,566
1400 Other Instructional Programs - Elementary / Secondary	486,237
<b>Total Instruction</b>	<b>\$84,517,578</b>
<b>1000 Support Services</b>	
2100 Support Services - Students	5,180,368
2200 Support Services - Instructional Staff	3,564,082
2300 Support Services - Administration	8,368,441
2400 Support Services - Pupil Health	1,209,535
2500 Support Services - Business	835,542
2600 Operation and Maintenance of Plant Services	10,249,512
2700 Student Transportation Services	7,787,538
2800 Support Services - Central	1,994,973
2900 Other Support Services	384,980
<b>Total Support Services</b>	<b>\$39,574,971</b>
<b>1000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,543,708
3300 Community Services	76,145
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,619,853</b>
<b>1000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	12,221,786
5900 Budgetary Reserve	337,654
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,559,440</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$138,271,842</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	33,357,390
200 Personnel Services - Employee Benefits	19,575,885
300 Purchased Professional and Technical Services	1,186,660
400 Purchased Property Services	874,041
500 Other Purchased Services	1,842,537
600 Supplies	1,672,277
700 Property	82,778
800 Other Objects	4,310
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$58,595,878</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,288,784
200 Personnel Services - Employee Benefits	5,300,065
300 Purchased Professional and Technical Services	5,446,075
400 Purchased Property Services	61,000
500 Other Purchased Services	2,435,705
600 Supplies	34,433
800 Other Objects	842,835
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$22,408,897</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	3,009,988
600 Supplies	16,578
<b>Total Vocational Education</b>	<b>\$3,026,566</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	14,475
200 Personnel Services - Employee Benefits	5,946
300 Purchased Professional and Technical Services	215,639
500 Other Purchased Services	248,977
600 Supplies	1,200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$486,237</b>
<b>Total Instruction</b>	<b>\$84,517,578</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	3,232,352
200 Personnel Services - Employee Benefits	1,834,604
300 Purchased Professional and Technical Services	36,500
400 Purchased Property Services	450
500 Other Purchased Services	13,871
600 Supplies	59,824
800 Other Objects	2,767
<b>Total Support Services - Students</b>	<b>\$5,180,368</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,174,405
300 Purchased Professional and Technical Services	200,490
500 Other Purchased Services	25,316
600 Supplies	296,062
800 Other Objects	19,401
<b>Total Support Services - Instructional Staff</b>	<b>\$3,564,082</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	4,537,496
200 Personnel Services - Employee Benefits	2,530,201
300 Purchased Professional and Technical Services	970,890
400 Purchased Property Services	19,866
500 Other Purchased Services	128,442
600 Supplies	146,580
800 Other Objects	34,966
<b>Total Support Services - Administration</b>	<b>\$8,368,441</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	721,137
200 Personnel Services - Employee Benefits	468,360
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	200
600 Supplies	17,838
<b>Total Support Services - Pupil Health</b>	<b>\$1,209,535</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	464,336
200 Personnel Services - Employee Benefits	317,900
300 Purchased Professional and Technical Services	12,550
400 Purchased Property Services	10,000
500 Other Purchased Services	16,856
600 Supplies	8,500
800 Other Objects	5,400
<b>Total Support Services - Business</b>	<b>\$835,542</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	3,751,802
200 Personnel Services - Employee Benefits	2,593,424
300 Purchased Professional and Technical Services	479,801
400 Purchased Property Services	936,000
500 Other Purchased Services	336,465
600 Supplies	2,058,670
700 Property	87,600
800 Other Objects	5,750
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$10,249,512</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	3,871,245
200 Personnel Services - Employee Benefits	1,675,682
300 Purchased Professional and Technical Services	20,350

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	93,111
500 Other Purchased Services	333,875
600 Supplies	941,575
700 Property	850,000
800 Other Objects	1,700
<b>Total Student Transportation Services</b>	<b>\$7,787,538</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	643,373
200 Personnel Services - Employee Benefits	411,111
300 Purchased Professional and Technical Services	279,549
400 Purchased Property Services	82,000
600 Supplies	482,065
700 Property	96,875
<b>Total Support Services - Central</b>	<b>\$1,994,973</b>
<b>2900 Other Support Services</b>	
400 Purchased Property Services	264,180
500 Other Purchased Services	120,800
<b>Total Other Support Services</b>	<b>\$384,980</b>
<b>Total Support Services</b>	<b>\$39,574,971</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	839,983
200 Personnel Services - Employee Benefits	230,924
300 Purchased Professional and Technical Services	97,603
400 Purchased Property Services	36,000
500 Other Purchased Services	176,250
600 Supplies	119,933
800 Other Objects	43,015
<b>Total Student Activities</b>	<b>\$1,543,708</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	53,721
200 Personnel Services - Employee Benefits	22,424
<b>Total Community Services</b>	<b>\$76,145</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,619,853</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	2,526,786
900 Other Uses of Funds	9,695,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$12,221,786</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	337,654

<u>Description</u>	<u>Amount</u>
<b>Total Budgetary Reserve</b>	<b>\$337,654</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,559,440</b>
<b>TOTAL EXPENDITURES</b>	<b>\$138,271,842</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	26,252,533	26,252,533
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	1,235,021	1,235,021
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	11,333,413	11,333,413
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	161,119	161,119
Other Agency Fund	24,658	24,658
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$39,006,744</b>	<b>\$39,006,744</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		

<u>Long-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$39,006,744</b>	<b>\$39,006,744</b>

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	92,357,489	82,318,715
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	4,640,359	4,640,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$96,997,848</b>	<b>\$86,958,715</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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**

**\$96,997,848**

**\$86,958,715**

**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		
<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>\$96,997,848</b>	<b>\$86,958,715</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	533,929
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,057,767
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,200,897
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$15,258,664</b>
<b>5900 Budgetary Reserve</b>	
	<b>337,654</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$16,130,247</b>