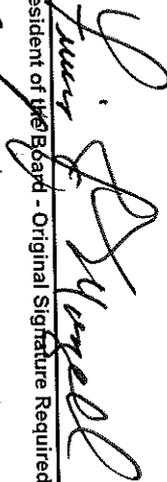


FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2018


President of the Board - Original Signature Required

Date 6/27/18


Secretary of the Board - Original Signature Required

Date 6/27/18


Chief School Administrator - Original Signature Required

Date 6/27/18

Robert Geletko

(724)628-3300 Extn : 1311
Telephone Extension

Contact Person

rgeletko@casdfalcons.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Connellsville Area SD	COUNTY : Fayette	AUN : 101261302
--	---------------------	--------------------

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	\$76161275
Ending Unassigned Fund Balance	\$4823010
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.3%

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 6/27/18
--	-----------------

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 : Connellsville Area SD	County : Fayette	AUN Number : 101261302
---	---------------------	---------------------------

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 6/27/18
---	-----------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Unreserved fund balance for use

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	1,700,039
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,823,013
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,823,013</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	19,614,695
7000 Revenue from State Sources	52,057,429
8000 Revenue from Federal Sources	4,469,148
9000 Other Financing Sources	20,000
Total Estimated Revenues And Other Financing Sources	<u>\$76,161,272</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$80,984,285</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	13,288,695
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	65,000
6150 Current Act 511 Taxes - Proportional Assessments	3,070,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,345,000
6500 Earnings on Investments	35,000
6700 Revenues from LEA Activities	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,150,000
6910 Rentals	58,000
6920 Contributions and Donations from Private Sources	115,000
6940 Tuition from Patrons	270,000
6990 Refunds and Other Miscellaneous Revenue	100,000

REVENUE FROM LOCAL SOURCES**\$19,614,695****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	30,846,326
7160 Tuition for Orphans Subsidy	85,000
7271 Special Education funds for School-Aged Pupils	4,796,685
7272 Early Intervention	6,500
7311 Pupil Transportation Subsidy	4,805,510
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,039,525
7330 Health Services (Medical, Dental, Nurse, Act 25)	91,500
7340 State Property Tax Reduction Allocation	1,462,734
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	1,050,159
7810 State Share of Social Security and Medicare Taxes	1,463,338
7820 State Share of Retirement Contributions	6,390,152

REVENUE FROM STATE SOURCES**\$52,057,429****REVENUE FROM FEDERAL SOURCES**

8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	60,000
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	70,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,341,812
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	436,903
8731 ARRA - Build America Bonds	1,435,433

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,000
REVENUE FROM FEDERAL SOURCES	\$4,469,148
OTHER FINANCING SOURCES	
9500 Capital Contributions	20,000
OTHER FINANCING SOURCES	\$20,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	76,161,272

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,288,695	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,462,734</u>	
Total Approx. Tax Revenue:	\$14,751,429	
Approx. Tax Levy for Tax Rate Calculation:	\$16,308,779	
	Fayette	Total

2017-18 Data		
a. Assessed Value	\$1,144,628,330	\$1,144,628,330
b. Real Estate Mills	14.2481	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,406,338,698	\$1,406,338,698
d. Assessed Value	\$1,144,628,330	\$1,144,628,330
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$16,308,779	\$16,308,779
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$16,308,779	\$16,308,779
(f Total * g)		
i. Base Mills Subject to Index	14.2481	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.51000%	89.51000%
k. Tax Levy Needed	\$16,308,779	\$16,308,779
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	14.2481	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$16,308,779	\$16,308,779
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,846,045
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,288,695
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,288,695	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,462,734</u>	
Total Approx. Tax Revenue:	\$14,751,429	
Approx. Tax Levy for Tax Rate Calculation:	\$16,308,779	

Fayette

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	14.7467	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,879,491	\$16,879,491
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	\$10,481.00	
Number of Homestead/Farmstead Properties	9795	9795
Median Assessed Value of Homestead Properties		\$62,670

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,288,695
Amount of Tax Relief for Homestead Exclusions	<u>\$1,462,734</u>
Total Approx. Tax Revenue:	\$14,751,429
Approx. Tax Levy for Tax Rate Calculation:	\$16,308,779

Fayette	Total
----------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,462,734	Lowering RE Tax Rate	\$0	\$1,462,734
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,462,734

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>
Fayette	1,144,628,330	14.2481	16,308,779			89.51000%	
Totals:	1,144,628,330		16,308,779	1,462,734 =	14,846,045 X	89.51000% =	13,288,695

	<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	\$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 0 0

	<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	0.500%	0.000%	2,855,000	2,855,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	215,000	215,000
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 3,070,000 3,070,000

Total Act 511, Current Taxes 3,070,000

Act 511 Tax Limit -->	1,406,338,698 X	12	16,876,064
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Fayette	14.2481	14.2481	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,498,003
1200 Special Programs - Elementary / Secondary	8,900,676
1300 Vocational Education	4,445,492
1400 Other Instructional Programs - Elementary / Secondary	709,458
1500 Nonpublic School Programs	71,603
Total Instruction	\$43,625,232
2000 Support Services	
2100 Support Services - Students	1,222,089
2200 Support Services - Instructional Staff	1,981,353
2300 Support Services - Administration	2,893,106
2400 Support Services - Pupil Health	754,022
2500 Support Services - Business	700,199
2600 Operation and Maintenance of Plant Services	6,190,990
2700 Student Transportation Services	6,092,469
2800 Support Services - Central	2,255,162
2900 Other Support Services	76,979
Total Support Services	\$22,166,369
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,285,316
3300 Community Services	9,000
Total Operation of Non-Instructional Services	\$1,294,316
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,975,358
5500 Special and Extraordinary Items	100,000
Total Other Expenditures and Financing Uses	\$9,075,358
Total Estimated Expenditures and Other Financing Uses	\$76,161,275

2018-2019 Final General Fund Budget

LEA : 101261302 Connellsville Area SD

Printed 7/9/2018 11:22:47 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,189,387
200 Personnel Services - Employee Benefits	11,135,521
300 Purchased Professional and Technical Services	75,015
400 Purchased Property Services	17,000
500 Other Purchased Services	1,669,100
600 Supplies	278,080
700 Property	126,200
800 Other Objects	7,700
Total Regular Programs - Elementary / Secondary	\$29,498,003
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,110,934
200 Personnel Services - Employee Benefits	2,266,642
300 Purchased Professional and Technical Services	1,265,000
500 Other Purchased Services	1,226,500
600 Supplies	15,100
700 Property	16,000
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$8,900,676
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	706,891
200 Personnel Services - Employee Benefits	515,004
400 Purchased Property Services	662
500 Other Purchased Services	3,065,600
600 Supplies	106,585
700 Property	47,750
800 Other Objects	3,000
Total Vocational Education	\$4,445,492
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	215,000
200 Personnel Services - Employee Benefits	81,158
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	3,500
500 Other Purchased Services	393,800
600 Supplies	12,500
700 Property	1,500
Total Other Instructional Programs - Elementary / Secondary	\$709,458
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	71,603
Total Nonpublic School Programs	\$71,603
Total Instruction	\$43,625,232
2000 Support Services	
2100 <u>Support Services - Students</u>	

2018-2019 Final General Fund Budget

LEA : 101261302 Connellsville Area SD

Printed 7/9/2018 11:22:47 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	785,947
200 Personnel Services - Employee Benefits	410,142
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	5,500
600 Supplies	3,500
700 Property	15,000
Total Support Services - Students	\$1,222,089
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	746,913
200 Personnel Services - Employee Benefits	396,826
300 Purchased Professional and Technical Services	216,050
400 Purchased Property Services	300
500 Other Purchased Services	8,500
600 Supplies	490,864
700 Property	115,900
800 Other Objects	6,000
Total Support Services - Instructional Staff	\$1,981,353
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,613,298
200 Personnel Services - Employee Benefits	906,803
300 Purchased Professional and Technical Services	238,960
500 Other Purchased Services	74,945
600 Supplies	22,800
700 Property	2,500
800 Other Objects	33,800
Total Support Services - Administration	\$2,893,106
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	448,245
200 Personnel Services - Employee Benefits	285,867
300 Purchased Professional and Technical Services	5,665
400 Purchased Property Services	1,030
500 Other Purchased Services	515
600 Supplies	9,200
700 Property	3,500
Total Support Services - Pupil Health	\$754,022
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	360,000
200 Personnel Services - Employee Benefits	252,199
300 Purchased Professional and Technical Services	8,500
500 Other Purchased Services	38,000
600 Supplies	5,500
700 Property	32,500
800 Other Objects	3,500
Total Support Services - Business	\$700,199
2600 <u>Operation and Maintenance of Plant Services</u>	

2018-2019 Final General Fund Budget

LEA : 101261302 Connellsville Area SD

Printed 7/9/2018 11:22:47 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,448,956
200 Personnel Services - Employee Benefits	1,897,405
300 Purchased Professional and Technical Services	83,000
400 Purchased Property Services	458,479
500 Other Purchased Services	191,000
600 Supplies	1,046,150
700 Property	64,500
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$6,190,990
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	79,581
200 Personnel Services - Employee Benefits	55,946
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	3,200
500 Other Purchased Services	5,931,442
600 Supplies	1,000
700 Property	6,000
800 Other Objects	300
Total Student Transportation Services	\$6,092,469
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	573,583
200 Personnel Services - Employee Benefits	409,564
300 Purchased Professional and Technical Services	122,000
400 Purchased Property Services	294,500
500 Other Purchased Services	167,015
600 Supplies	116,500
700 Property	571,000
800 Other Objects	1,000
Total Support Services - Central	\$2,255,162
2900 <u>Other Support Services</u>	
500 Other Purchased Services	53,560
600 Supplies	23,419
Total Other Support Services	\$76,979
Total Support Services	\$22,166,369
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	555,652
200 Personnel Services - Employee Benefits	233,214
300 Purchased Professional and Technical Services	92,250
400 Purchased Property Services	37,500
500 Other Purchased Services	144,700
600 Supplies	124,750
700 Property	79,250
800 Other Objects	18,000
Total Student Activities	\$1,285,316

<u>Description</u>	<u>Amount</u>
3300 <u>Community Services</u>	
800 Other Objects	9,000
Total Community Services	\$9,000
Total Operation of Non-Instructional Services	\$1,294,316
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,160,294
900 Other Uses of Funds	3,815,064
Total Debt Service / Other Expenditures and Financing Uses	\$8,975,358
5500 <u>Special and Extraordinary Items</u>	
800 Other Objects	100,000
Total Special and Extraordinary Items	\$100,000
Total Other Expenditures and Financing Uses	\$9,075,358
TOTAL EXPENDITURES	\$76,161,275

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	4,500,000	4,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	6,000,000	
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	150,000
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	\$10,650,000	\$4,650,000

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	1,700,000	1,700,000
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		

<u>Long-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$1,700,000	\$1,700,000
TOTAL CASH AND INVESTMENTS	\$12,350,000	\$6,350,000

2018-2019 Final General Fund Budget

LEA : 101261302 Connellsville Area SD

Printed 7/9/2018 11:22:49 AM

Page - 1 of 6

Long-Term Indebtedness06/30/2018 Estimate06/30/2019 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

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

LEA : 101261302 Connellsville Area SD

Printed 7/9/2018 11:22:49 AM

Page - 3 of 6

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		

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

General Fund	125,553,862	120,553,862
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	\$125,553,862	\$120,553,862
TOTAL INDEBTEDNESS	\$125,553,862	\$120,553,862

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	1,700,039
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,823,010
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,823,010

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,523,049
--	--------------------