

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

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



President of the Board - Original Signature Required George F. Pyo

06/19/2018

Date



Secretary of the Board - Original Signature Required Karen S. Claar

06/19/2018

Date



Chief School Administrator - Original Signature Required William W. Marshall

06/19/2018

Date

Jill M Bender

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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 : Penn Cambria SD	COUNTY : Cambria	AUN : 108116003
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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	\$24931183
Ending Unassigned Fund Balance	\$1112325
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.5%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/19/18
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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)

<b>School District Name :</b> Penn Cambria SD	<b>County :</b> Cambria	<b>AUN Number :</b> 108116003
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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>  George F. Pyo	<b>DATE</b> 05/15/2018
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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.	This balance is to provide for operating contingencies in the case of unpredictable changes in the cost of goods and services and occurrences of events which are unknown and unforeseen during time of budget preparations.
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 unassigned fund balance is available for any purpose in the General Fund; appropriate for expenditures for which the board has made no specific plans.
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 was established by the board of directors for the following purposes: PSERS set-aside, future debt service, compensated absences, technology, retirement payouts and related unanticipated expenses.
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 reflects balance retained for specific purposes at the discretion of district administration.

<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	98,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,943,031
0840 Assigned Fund Balance	15,000
0850 Unassigned Fund Balance	1,794,612
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,752,643</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	7,253,172
7000 Revenue from State Sources	16,271,752
8000 Revenue from Federal Sources	340,738
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$23,865,662</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$30,618,305</u></b>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	4,858,322
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	7,000
6114 Payments in Lieu of Current Taxes - State / Local	14,650
6120 Current Per Capita Taxes, Section 679	36,000
6140 Current Act 511 Taxes - Flat Rate Assessments	78,000
6150 Current Act 511 Taxes - Proportional Assessments	1,280,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	341,000
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	346,000
6910 Rentals	7,300
6940 Tuition from Patrons	40,000
6960 Services Provided Other Local Governmental Units / LEAs	77,000
6990 Refunds and Other Miscellaneous Revenue	52,900

**REVENUE FROM LOCAL SOURCES \$7,253,172****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	9,609,590
7271 Special Education funds for School-Aged Pupils	1,255,000
7292 Pre-K Counts	136,900
7311 Pupil Transportation Subsidy	1,265,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	115,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	475,400
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	452,395
7505 Ready to Learn Block Grant	313,302
7810 State Share of Social Security and Medicare Taxes	483,980
7820 State Share of Retirement Contributions	2,130,185

**REVENUE FROM STATE SOURCES \$16,271,752****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	236,738
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	62,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$340,738</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>23,865,662</b>
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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:

\$4,858,524

Amount of Tax Relief for Homestead Exclusions

\$452,395

Total Approx. Tax Revenue:

\$5,310,919

Approx. Tax Levy for Tax Rate Calculation:

\$5,762,065

Blair

Cambria

Total

**2017-18 Data**

a. Assessed Value

\$6,041,700

\$101,500,930

\$107,542,630

b. Real Estate Mills

5.5300

54.6300

**I. 2018-19 Data**

c. 2016 STEB Market Value

\$3,219,449

\$502,904,921

\$506,124,370

d. Assessed Value

\$6,028,300

\$103,831,210

\$109,859,510

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2017-18 Calculations**

f. 2017-18 Tax Levy

\$33,411

\$5,544,996

\$5,578,407

(a \* b)

**2018-19 Calculations**

g. Percent of Total Market Value

0.63610%

99.36390%

100.00000%

**II.**

h. Rebalanced 2017-18 Tax Levy

\$35,484

\$5,542,923

\$5,578,407

(f Total \* g)

i. Base Mills Subject to Index

5.8731

54.6300

(h / a \* 1000) if no reassessment

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

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

92.02000%

91.50000%

91.50331%

k. Tax Levy Needed

\$36,652

\$5,725,413

\$5,762,065

(Approx. Tax Levy \* g)

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

**6.0700**

**55.1400**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills

\$36,592

\$5,725,253

\$5,761,845

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$5,309,450

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$4,858,322

(n \* Est. Pct. Collection)



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:

\$4,858,524

Amount of Tax Relief for Homestead Exclusions

\$452,395

Total Approx. Tax Revenue:

\$5,310,919

Approx. Tax Levy for Tax Rate Calculation:

\$5,762,065

	Blair	Cambria	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	6.0727	56.4874	
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)	\$36,608	\$5,865,155	\$5,901,763
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	\$20,606.00	\$2,268.00	
Number of Homestead/Farmstead Properties	39	3586	3625
Median Assessed Value of Homestead Properties			\$94,500

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:	\$4,858,524		
Amount of Tax Relief for Homestead Exclusions	<u>\$452,395</u>		
Total Approx. Tax Revenue:	\$5,310,919		
Approx. Tax Levy for Tax Rate Calculation:	\$5,762,065		

	Blair	Cambria		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$452,395	Lowering RE Tax Rate	\$0	\$452,395
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$452,395</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>
Blair	6,028,300	6.0700	36,592			92.02000%	
Cambria	103,831,210	55.1400	5,725,253			91.50000%	
<b>Totals:</b>	<b>109,859,510</b>		<b>5,761,845</b>	- 452,395 =	5,309,450 X	91.50331% =	4,858,322

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		36,000
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	36,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	22,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	20,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>78,000</b>
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%	1,220,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	60,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,280,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,358,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>506,124,370 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>6,073,492</b>
			<b>(511 Limit)</b>

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>									
	Blair	5.8731	6.0700	3.36%	Yes	3.4%				
	Cambria	54.6300	55.1400	0.94%	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%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.4%				
6143	Current Act 511 Local Services 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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,841,969
1200 Special Programs - Elementary / Secondary	3,980,062
1300 Vocational Education	520,000
1400 Other Instructional Programs - Elementary / Secondary	370,554
1500 Nonpublic School Programs	38,104
1800 Pre-Kindergarten	155,681
<b>Total Instruction</b>	<b>\$14,906,370</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	658,003
2200 Support Services - Instructional Staff	863,485
2300 Support Services - Administration	1,565,565
2400 Support Services - Pupil Health	368,249
2500 Support Services - Business	328,049
2600 Operation and Maintenance of Plant Services	2,058,298
2700 Student Transportation Services	1,590,750
2800 Support Services - Central	327,216
2900 Other Support Services	4,800
<b>Total Support Services</b>	<b>\$7,764,415</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	599,678
3300 Community Services	250
<b>Total Operation of Non-Instructional Services</b>	<b>\$599,928</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	1,560,470
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,660,470</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$24,931,183</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	5,549,739
200 Personnel Services - Employee Benefits	3,785,349
300 Purchased Professional and Technical Services	41,840
400 Purchased Property Services	62,642
500 Other Purchased Services	227,080
600 Supplies	174,534
800 Other Objects	785
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,841,969</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,881,617
200 Personnel Services - Employee Benefits	1,268,777
300 Purchased Professional and Technical Services	469,850
400 Purchased Property Services	1,000
500 Other Purchased Services	323,755
600 Supplies	30,418
800 Other Objects	4,645
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,980,062</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	520,000
<b>Total Vocational Education</b>	<b>\$520,000</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	45,415
200 Personnel Services - Employee Benefits	19,059
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	250,250
600 Supplies	5,830
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$370,554</b>
<b>1500 Nonpublic School Programs</b>	
100 Personnel Services - Salaries	23,141
200 Personnel Services - Employee Benefits	14,963
<b>Total Nonpublic School Programs</b>	<b>\$38,104</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	91,399
200 Personnel Services - Employee Benefits	64,282
<b>Total Pre-Kindergarten</b>	<b>\$155,681</b>
<b>Total Instruction</b>	<b>\$14,906,370</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	366,183
200 Personnel Services - Employee Benefits	252,661
300 Purchased Professional and Technical Services	13,300

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,520
600 Supplies	22,844
800 Other Objects	495
<b>Total Support Services - Students</b>	<b>\$658,003</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	463,094
200 Personnel Services - Employee Benefits	340,178
300 Purchased Professional and Technical Services	3,250
400 Purchased Property Services	3,638
500 Other Purchased Services	5,895
600 Supplies	45,070
800 Other Objects	2,360
<b>Total Support Services - Instructional Staff</b>	<b>\$863,485</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	783,136
200 Personnel Services - Employee Benefits	610,758
300 Purchased Professional and Technical Services	65,460
400 Purchased Property Services	8,815
500 Other Purchased Services	41,235
600 Supplies	37,136
800 Other Objects	19,025
<b>Total Support Services - Administration</b>	<b>\$1,565,565</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	167,804
200 Personnel Services - Employee Benefits	114,830
300 Purchased Professional and Technical Services	71,900
400 Purchased Property Services	650
500 Other Purchased Services	305
600 Supplies	12,220
800 Other Objects	540
<b>Total Support Services - Pupil Health</b>	<b>\$368,249</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	154,432
200 Personnel Services - Employee Benefits	100,259
300 Purchased Professional and Technical Services	18,201
400 Purchased Property Services	17,455
500 Other Purchased Services	15,630
600 Supplies	17,587
800 Other Objects	4,485
<b>Total Support Services - Business</b>	<b>\$328,049</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	532,819
200 Personnel Services - Employee Benefits	465,904
300 Purchased Professional and Technical Services	30,586
400 Purchased Property Services	364,485

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	80,795
600 Supplies	575,262
700 Property	2,545
800 Other Objects	5,902
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,058,298</b>
<b>2700 <u>Student Transportation Services</u></b>	
400 Purchased Property Services	3,100
500 Other Purchased Services	1,586,000
600 Supplies	1,650
<b>Total Student Transportation Services</b>	<b>\$1,590,750</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	109,933
200 Personnel Services - Employee Benefits	82,513
300 Purchased Professional and Technical Services	21,950
400 Purchased Property Services	5,800
500 Other Purchased Services	27,590
600 Supplies	74,125
700 Property	5,015
800 Other Objects	290
<b>Total Support Services - Central</b>	<b>\$327,216</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	4,800
<b>Total Other Support Services</b>	<b>\$4,800</b>
<b>Total Support Services</b>	<b>\$7,764,415</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	267,237
200 Personnel Services - Employee Benefits	106,542
300 Purchased Professional and Technical Services	52,095
400 Purchased Property Services	10,780
500 Other Purchased Services	94,669
600 Supplies	58,150
800 Other Objects	10,205
<b>Total Student Activities</b>	<b>\$599,678</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	250
<b>Total Community Services</b>	<b>\$250</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$599,928</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,560,470
<b>Total Interfund Transfers - Out</b>	<b>\$1,560,470</b>
<b>5900 <u>Budgetary Reserve</u></b>	



<u>Description</u>	<u>Amount</u>
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,660,470</b>
<b>TOTAL EXPENDITURES</b>	<b>\$24,931,183</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	8,500,000	8,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	490,000	350,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	80,000	75,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	30,000	30,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	15,000	15,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$9,115,000</b>	<b>\$8,970,000</b>
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**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	2,500	2,500
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	70,000	70,000
Other Agency Fund		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$72,500</b>	<b>\$72,500</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$9,187,500</b>	<b>\$9,042,500</b>

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	11,190,000	9,635,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	191,342	112,166
0540 Accumulated Compensated Absences	470,000	470,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,570,000	3,700,000
0599 Other Noncurrent Liabilities	40,000,000	43,000,000

**Total General Fund**

**\$55,421,342**

**\$56,917,166**

**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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	11,000	15,000
0599 Other Noncurrent Liabilities	1,200,000	1,290,000
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$1,211,000</b>	<b>\$1,305,000</b>

**Child Care Operations Fund**

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

**Total Child Care Operations Fund**

**Other Enterprise Funds**

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

**Total Other Enterprise Funds**

**Internal Service Fund**

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

**Total Internal Service Fund**

**Private Purpose Trust Fund**

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

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$56,632,342</b>	<b>\$58,222,166</b>



**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	3,200,000	3,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		200,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	30,000	30,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$3,235,000</b>	<b>\$3,435,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$59,867,342</b>	<b>\$61,657,166</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	98,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,559,797
0840 Assigned Fund Balance	15,000
0850 Unassigned Fund Balance	1,112,325
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,687,122</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,885,122</b>