

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2018-2019

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget:

  
\_\_\_\_\_  
President of the Board - Original Signature Required6/12/18  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6/12/18  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6/18/18  
\_\_\_\_\_  
Date

Leanne Martin

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Extension

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Email Address

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

(10/2010)

24 PS 6-688

SCHOOL DISTRICT : Northern Lebanon SD	COUNTY : Lebanon	AUN : 113385003
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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	\$391,42683
Ending Unassigned Fund Balance	\$795668
Ending Unassigned Fund Balance as a percentage (% of Total Budgeted Expenditures)	2.0%

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 6/2/18
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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> Northern Lebanon SD	<b>County :</b> Lebanon	<b>AUN Number :</b> 113385003
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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> 6/12/18
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2200, Object 100: \$257,961.00</div> <div>Function 2200, Object 200: \$342,568.00</div>	<div>Past practice is that tuition reimbursement for all employees is posted to 2200-240. If this was distributed to all function codes the expense in object 200 would be less than object 100.</div>
8060	<div>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</div>	<div>A budgetary reserve has been set aside for unexpected (unbudgeted) expenses.</div>
8080	<div>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.</div>	<div>The Unassigned Fund Balance represents funds available for any purpose outside of the Committed Funds within the General Fund.</div>
8150	<div>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</div>	<div>The committed funds are a precaution to have available should the self-insured healthcare costs exceed the budgeted amount.</div>

ITEM	AMOUNTS	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	500,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,700,090	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$3,200,090</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	21,962,806	
7000 Revenue from State Sources	14,883,702	
8000 Revenue from Federal Sources	391,753	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$37,238,261</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$40,438,351</u></b>

LEA : 113385003     Northern Lebanon SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	18,446,422
6112 Interim Real Estate Taxes	54,942
6113 Public Utility Realty Taxes	21,430
6114 Payments in Lieu of Current Taxes - State / Local	31,111
6120 Current Per Capita Taxes, Section 679	38,762
6140 Current Act 511 Taxes - Flat Rate Assessments	38,762
6150 Current Act 511 Taxes - Proportional Assessments	2,181,159
6400 Delinquencies on Taxes Levied / Assessed by the LEA	420,263
6500 Earnings on Investments	83,685
6700 Revenues from LEA Activities	39,451
6800 Revenues from Intermediary Sources / Pass-Through Funds	548,894
6910 Rentals	16,245
6920 Contributions and Donations from Private Sources	8,500
6940 Tuition from Patrons	28,205
6990 Refunds and Other Miscellaneous Revenue	4,975
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$21,962,806</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	7,585,518
7160 Tuition for Orphans Subsidy	80,450
7220 Vocational Education	84,450
7271 Special Education funds for School-Aged Pupils	1,265,351
7311 Pupil Transportation Subsidy	1,382,389
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	436,749
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,745
7340 State Property Tax Reduction Allocation	647,253
7810 State Share of Social Security and Medicare Taxes	604,453
7820 State Share of Retirement Contributions	2,754,344
<b>REVENUE FROM STATE SOURCES</b>	<b>\$14,883,702</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	338,577
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	53,176
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$391,753</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>37,238,261</b>

AUN: 113385003      Northern Lebanon SD

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

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Act 1 Index (current): 3.0%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$18,446,422	
Amount of Tax Relief for Homestead Exclusions		<u>\$647,253</u>	
Total Approx. Tax Revenue:		\$19,093,675	
Approx. Tax Levy for Tax Rate Calculation:		\$20,570,979	
		Lebanon	Total
<hr/>			
2017-18 Data			
a. Assessed Value		\$1,428,676,250	\$1,428,676,250
b. Real Estate Mills		13.1174	
I. 2018-19 Data			
c. 2016 STEB Market Value		\$1,262,022,421	\$1,262,022,421
d. Assessed Value		\$1,522,547,000	\$1,522,547,000
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2017-18 Calculations			
f. 2017-18 Tax Levy		\$18,740,518	\$18,740,518
(a * b)			
2018-19 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy		\$18,740,518	\$18,740,518
(f Total * g)			
i. Base Mills Subject to Index		13.1174	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		92.58520%	92.58520%
k. Tax Levy Needed		\$20,570,979	\$20,570,979
(Approx. Tax Levy * g)			
I. 2018-19 Real Estate Tax Rate		13.5109	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$20,570,980	\$20,570,980
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$19,923,727
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$18,446,422
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$18,446,422	
Amount of Tax Relief for Homestead Exclusions	<u>\$647,253</u>	
Total Approx. Tax Revenue:	\$19,093,675	
Approx. Tax Levy for Tax Rate Calculation:	\$20,570,979	
	Lebanon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.5109	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,570,980	\$20,570,980
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	\$9,921.62	
Number of Homestead/Farmstead Properties	4852	4852
Median Assessed Value of Homestead Properties		\$175,429



Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$18,446,422
Amount of Tax Relief for Homestead Exclusions	<u>\$647,253</u>
Total Approx. Tax Revenue:	\$19,093,675
Approx. Tax Levy for Tax Rate Calculation:	\$20,570,979
	Lebanon
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$647,253	Lowering RE Tax Rate	\$0	\$647,253
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$647,253

2018-2019 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 113385003 Northern Lebanon SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/11/2018 3:08:11 PM				Page - 1 of 1			
CODE							
6111 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
Lebanon	1,522,547,000	13.5109	20,570,980			92.58520%	
Totals:	1,522,547,000		20,570,980	- 647,253	= 19,923,727	X 92.58520%	= 18,446,422
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	38,762		
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			\$5.00	\$0.00	38,762	38,762
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
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
Total Current Act 511 Taxes – Flat Rate Assessments						38,762	38,762
6150	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,899,766	1,899,766
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	281,393	281,393
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						2,181,159	2,181,159
Total Act 511, Current Taxes							2,219,921
Act 511 Tax Limit -->				1,262,022,421	X	12	15,144,269
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Lebanon	13.1174	13.5109	3.00%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,867,641
1200 Special Programs - Elementary / Secondary	5,671,520
1300 Vocational Education	1,431,498
1400 Other Instructional Programs - Elementary / Secondary	25,167
<b>Total Instruction</b>	<b>\$22,995,826</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,684,491
2200 Support Services - Instructional Staff	654,157
2300 Support Services - Administration	2,557,253
2400 Support Services - Pupil Health	440,994
2500 Support Services - Business	537,915
2600 Operation and Maintenance of Plant Services	3,316,676
2700 Student Transportation Services	2,291,754
2800 Support Services - Central	1,153,766
2900 Other Support Services	34,507
<b>Total Support Services</b>	<b>\$12,671,513</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	926,246
3300 Community Services	23,432
<b>Total Operation of Non-Instructional Services</b>	<b>\$949,678</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	90,374
5200 Interfund Transfers - Out	2,135,292
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,525,666</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$39,142,683</b>

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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	8,880,772
200 Personnel Services - Employee Benefits	5,804,592
300 Purchased Professional and Technical Services	5,353
400 Purchased Property Services	68,815
500 Other Purchased Services	607,566
600 Supplies	495,931
700 Property	3,250
800 Other Objects	1,362
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,867,641</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,896,196
200 Personnel Services - Employee Benefits	1,397,838
300 Purchased Professional and Technical Services	1,711,849
400 Purchased Property Services	9,000
500 Other Purchased Services	636,092
600 Supplies	18,657
700 Property	1,500
800 Other Objects	388
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,671,520</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	437,545
200 Personnel Services - Employee Benefits	316,271
400 Purchased Property Services	1,599
500 Other Purchased Services	653,775
600 Supplies	22,155
800 Other Objects	153
<b>Total Vocational Education</b>	<b>\$1,431,498</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,319
200 Personnel Services - Employee Benefits	2,140
300 Purchased Professional and Technical Services	10,708
500 Other Purchased Services	7,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$25,167</b>
<b>Total Instruction</b>	<b>\$22,995,826</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	964,320
200 Personnel Services - Employee Benefits	613,169
300 Purchased Professional and Technical Services	61,388
400 Purchased Property Services	3,150
500 Other Purchased Services	10,279
600 Supplies	22,574

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<u>Description</u>	<u>Amount</u>
700 Property	8,000
800 Other Objects	1,611
<b>Total Support Services - Students</b>	<b>\$1,684,491</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	257,961
200 Personnel Services - Employee Benefits	342,568
300 Purchased Professional and Technical Services	2,900
500 Other Purchased Services	6,876
600 Supplies	42,957
800 Other Objects	895
<b>Total Support Services - Instructional Staff</b>	<b>\$654,157</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,372,502
200 Personnel Services - Employee Benefits	861,823
300 Purchased Professional and Technical Services	109,160
400 Purchased Property Services	46,482
500 Other Purchased Services	94,871
600 Supplies	40,754
700 Property	2,000
800 Other Objects	29,661
<b>Total Support Services - Administration</b>	<b>\$2,557,253</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	262,010
200 Personnel Services - Employee Benefits	161,538
300 Purchased Professional and Technical Services	6,370
400 Purchased Property Services	61
500 Other Purchased Services	632
600 Supplies	7,220
700 Property	3,000
800 Other Objects	163
<b>Total Support Services - Pupil Health</b>	<b>\$440,994</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	288,742
200 Personnel Services - Employee Benefits	183,253
300 Purchased Professional and Technical Services	27,014
400 Purchased Property Services	1,750
500 Other Purchased Services	8,111
600 Supplies	27,873
800 Other Objects	1,172
<b>Total Support Services - Business</b>	<b>\$537,915</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	898,525
200 Personnel Services - Employee Benefits	696,461
300 Purchased Professional and Technical Services	76,050
400 Purchased Property Services	642,477

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	127,285
600 Supplies	719,205
700 Property	156,045
800 Other Objects	628
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,316,676</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	12,232
200 Personnel Services - Employee Benefits	5,005
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	2,239,120
600 Supplies	397
<b>Total Student Transportation Services</b>	<b>\$2,291,754</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	396,987
200 Personnel Services - Employee Benefits	236,094
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	15,500
500 Other Purchased Services	97,585
600 Supplies	129,600
700 Property	188,000
<b>Total Support Services - Central</b>	<b>\$1,153,766</b>
<b>2900 <u>Other Support Services</u></b>	
100 Personnel Services - Salaries	7,149
200 Personnel Services - Employee Benefits	2,895
500 Other Purchased Services	24,463
<b>Total Other Support Services</b>	<b>\$34,507</b>
<b>Total Support Services</b>	<b>\$12,671,513</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	418,560
200 Personnel Services - Employee Benefits	198,438
300 Purchased Professional and Technical Services	123,551
400 Purchased Property Services	2,255
500 Other Purchased Services	72,901
600 Supplies	85,814
700 Property	19,500
800 Other Objects	5,227
<b>Total Student Activities</b>	<b>\$926,246</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	282
500 Other Purchased Services	21,050
600 Supplies	2,100
<b>Total Community Services</b>	<b>\$23,432</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$949,678</b>

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<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,000
900 Other Uses of Funds	88,374
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$90,374</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	2,135,292
<b>Total Interfund Transfers - Out</b>	<b>\$2,135,292</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	300,000
<b>Total Budgetary Reserve</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,525,666</b>
<b>TOTAL EXPENDITURES</b>	<b>\$39,142,683</b>



LEA : 113385003     Northern Lebanon SD

Cash and Short-Term Investments

	06/30/2018 Estimate	06/30/2019 Projection
General Fund	2,700,090	971,126
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	260,000	260,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,960,090	\$1,231,126

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		

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<u>Long-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$2,960,090	\$1,231,126

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	2,170,550	1,758,900
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	86,392	86,300
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$2,256,942</b>	<b>\$1,845,200</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		

<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		
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>Investment 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 Investment Trust Fund</b>		
<b>Pension 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		
<b>Other Agency 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 Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2018-2019 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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			
Total Permanent Fund			
Total Long-Term Indebtedness	\$2,256,942	\$1,845,200	

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<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	2,170,550	1,758,900
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	\$2,170,550	\$1,758,900
TOTAL INDEBTEDNESS	\$4,427,492	\$3,604,100



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	795,668
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,295,668
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,595,668