

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2018

  
President of the Board - Original Signature Required

Date

6-28-2018

  
Secretary of the Board - Original Signature Required

Date

6-28-2018

  
Chief School Administrator - Original Signature Required

Date

6-28-2018

Kenneth R Marx

Contact Person

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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 : Panther Valley SD	COUNTY : Carbon	AUN : 121136603
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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	\$26913848
Ending Unassigned Fund Balance	\$659174
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.4%

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 6-28-2018
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DUE DATE: AUGUST 15, 2018

CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET

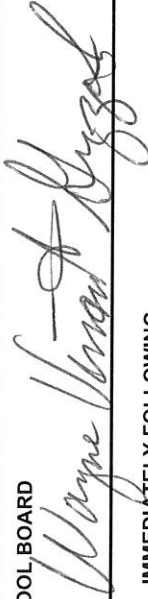
24 PS 6-687(a)(1)

(03/2006)

School District Name : Panther Valley SD	County : Carbon	AUN Number : 121136603
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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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/10/2018
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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>
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.	Board approved

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,500,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$1,500,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	10,742,693	
7000 Revenue from State Sources	14,061,074	
8000 Revenue from Federal Sources	1,269,255	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$26,073,022</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$27,573,022</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	8,001,193
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	20,000
6120 Current Per Capita Taxes, Section 679	23,900
6140 Current Act 511 Taxes - Flat Rate Assessments	37,700
6150 Current Act 511 Taxes - Proportional Assessments	1,300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	947,400
6500 Earnings on Investments	55,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	50,000
6990 Refunds and Other Miscellaneous Revenue	257,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$10,742,693</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	8,700,000
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,150,000
7311 Pupil Transportation Subsidy	750,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	741,074
7505 Ready to Learn Block Grant	338,000
7810 State Share of Social Security and Medicare Taxes	400,000
7820 State Share of Retirement Contributions	1,550,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$14,061,074</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8511 Grants for IDEA and NCLB Programs Not Specified Elsewhere in the 8510 Series	370,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	700,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	90,000
8731 ARRA - Build America Bonds	109,255
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,269,255</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>26,073,022</b>

AUN: 121136603 Panther Valley SD

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

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Act 1 Index (current): 3.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,002,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$741,074</u>		
Total Approx. Tax Revenue:	\$8,743,074		
Approx. Tax Levy for Tax Rate Calculation:	\$9,757,136		

	Carbon	Schuylkill	Total
<b>2017-18 Data</b>			
a. Assessed Value	\$141,109,861	\$21,001,955	\$162,111,816
b. Real Estate Mills	60.1900	51.1200	
<b>I. 2018-19 Data</b>			
c. 2016 STEB Market Value	\$299,849,483	\$38,950,734	\$338,800,217
d. Assessed Value	\$141,109,861	\$21,001,955	\$162,111,816
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2017-18 Calculations</b>			
f. 2017-18 Tax Levy	\$8,493,403	\$1,073,620	\$9,567,023
(a * b)			
<b>2018-19 Calculations</b>			
g. Percent of Total Market Value	88.50333%	11.49667%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$8,467,134	\$1,099,889	\$9,567,023
(f Total * g)			
i. Base Mills Subject to Index	60.1900	52.3707	
(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	89.50000%	83.00000%	88.75272%
k. Tax Levy Needed	\$8,635,390	\$1,121,746	\$9,757,136
(Approx. Tax Levy * g)			
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>61.1900</b>	<b>53.4100</b>	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$8,634,512	\$1,121,714	\$9,756,226
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$9,015,152
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$8,001,193
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,002,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$741,074</u>		
Total Approx. Tax Revenue:	\$8,743,074		
Approx. Tax Levy for Tax Rate Calculation:	\$9,757,136		

	Carbon	Schuylkill	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	62.4170	54.3084	
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)	\$8,807,654	\$1,140,583	\$9,948,237
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	\$3,849.00	\$4,410.00	
Number of Homestead/Farmstead Properties	2493	657	3150
Median Assessed Value of Homestead Properties			\$18,850



Act 1 Index (current): 3.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,002,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$741,074</u>		
Total Approx. Tax Revenue:	\$8,743,074		
Approx. Tax Levy for Tax Rate Calculation:	\$9,757,136		
	Carbon	Schuylkill	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$741,074	Lowering RE Tax Rate	\$0	\$741,074
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$741,074

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Carbon	141,109,861	61.1900	8,634,512				89.50000%		
Schuylkill	21,001,955	53.4100	1,121,714				83.00000%		
<b>Totals:</b>		<b>162,111,816</b>	<b>9,756,226</b>	-	741,074	=	9,015,152	X	88.75272% = 8,001,193
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					23,900
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	23,900	23,900		
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	13,800	13,800		
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>37,700</b>	<b>37,700</b>		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	870,000	870,000		
6152	Current Act 511 Occupation Taxes			0.0250	0.000	370,000	370,000		
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	60,000	60,000		
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>1,300,000</b>	<b>1,300,000</b>		
<b>Total Act 511, Current Taxes</b>							<b>1,337,700</b>		
<b>Act 511 Tax Limit --&gt;</b>					<b>338,800,217</b>	<b>X</b>	<b>12</b>	<b>4,065,603</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>									
	Carbon	60.1900	61.1900	1.67%	Yes	3.7%				
	Schuylkill	52.3707	53.4100	1.99%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6152	Current Act 511 Occupation Taxes	0.0250	0.0250	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.7%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,288,236
1200 Special Programs - Elementary / Secondary	5,601,012
1300 Vocational Education	1,324,414
1400 Other Instructional Programs - Elementary / Secondary	1,194,260
1700 Higher Education Programs for Secondary Students	155,000
<b>Total Instruction</b>	<b>\$17,562,922</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	600,763
2200 Support Services - Instructional Staff	253,950
2300 Support Services - Administration	1,380,897
2400 Support Services - Pupil Health	303,235
2500 Support Services - Business	448,972
2600 Operation and Maintenance of Plant Services	1,692,139
2700 Student Transportation Services	1,675,100
2900 Other Support Services	12,000
<b>Total Support Services</b>	<b>\$6,367,056</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	494,550
3300 Community Services	20,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$514,550</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,469,320
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,469,320</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$26,913,848</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	3,981,914
200 Personnel Services - Employee Benefits	3,008,961
300 Purchased Professional and Technical Services	180,000
400 Purchased Property Services	3,000
500 Other Purchased Services	1,857,500
600 Supplies	186,821
700 Property	49,540
800 Other Objects	20,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,288,236</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,561,168
200 Personnel Services - Employee Benefits	961,844
300 Purchased Professional and Technical Services	1,450,000
500 Other Purchased Services	1,424,000
600 Supplies	22,000
700 Property	10,000
800 Other Objects	172,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,601,012</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	176,336
200 Personnel Services - Employee Benefits	163,078
500 Other Purchased Services	970,000
600 Supplies	15,000
<b>Total Vocational Education</b>	<b>\$1,324,414</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	708,941
200 Personnel Services - Employee Benefits	457,319
500 Other Purchased Services	5,000
600 Supplies	8,000
800 Other Objects	15,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,194,260</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	155,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$155,000</b>
<b>Total Instruction</b>	<b>\$17,562,922</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	352,347
200 Personnel Services - Employee Benefits	245,316
500 Other Purchased Services	1,100
600 Supplies	2,000

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$600,763</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	78,050
200 Personnel Services - Employee Benefits	51,785
300 Purchased Professional and Technical Services	79,115
500 Other Purchased Services	15,000
600 Supplies	25,000
700 Property	5,000
<b>Total Support Services - Instructional Staff</b>	<b>\$253,950</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	569,169
200 Personnel Services - Employee Benefits	465,453
300 Purchased Professional and Technical Services	269,625
500 Other Purchased Services	35,000
600 Supplies	24,000
700 Property	5,500
800 Other Objects	12,150
<b>Total Support Services - Administration</b>	<b>\$1,380,897</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	178,266
200 Personnel Services - Employee Benefits	105,798
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	2,550
600 Supplies	9,500
700 Property	121
<b>Total Support Services - Pupil Health</b>	<b>\$303,235</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	193,385
200 Personnel Services - Employee Benefits	157,587
300 Purchased Professional and Technical Services	24,000
500 Other Purchased Services	25,500
600 Supplies	27,500
700 Property	15,000
800 Other Objects	6,000
<b>Total Support Services - Business</b>	<b>\$448,972</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	246,099
200 Personnel Services - Employee Benefits	125,540
300 Purchased Professional and Technical Services	504,000
400 Purchased Property Services	271,500
500 Other Purchased Services	125,000
600 Supplies	360,000
700 Property	30,000
800 Other Objects	30,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,692,139</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	14,000
200 Personnel Services - Employee Benefits	6,100
500 Other Purchased Services	1,650,000
700 Property	5,000
<b>Total Student Transportation Services</b>	<b>\$1,675,100</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	12,000
<b>Total Other Support Services</b>	<b>\$12,000</b>
<b>Total Support Services</b>	<b>\$6,367,056</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	184,198
200 Personnel Services - Employee Benefits	107,354
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	15,000
500 Other Purchased Services	38,500
600 Supplies	37,000
700 Property	3,000
800 Other Objects	19,498
<b>Total Student Activities</b>	<b>\$494,550</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	20,000
<b>Total Community Services</b>	<b>\$20,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$514,550</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	776,332
900 Other Uses of Funds	1,692,988
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,469,320</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,469,320</b>
<b>TOTAL EXPENDITURES</b>	<b>\$26,913,848</b>

Cash and Short-Term Investments

	06/30/2018 Estimate	06/30/2019 Projection
General Fund	2,500,000	2,000,000
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	400,000	400,000
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	\$2,900,000	\$2,400,000

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	\$2,900,000	\$2,400,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	27,331,736	26,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	130,000	130,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,700,000	10,700,000
0599 Other Noncurrent Liabilities	27,289,000	27,000,000
<b>Total General Fund</b>	<b>\$65,450,736</b>	<b>\$63,830,000</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		

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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 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$65,450,736</b>	<b>\$63,830,000</b>	

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$65,450,736	\$63,830,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	659,174
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$659,174
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$659,174