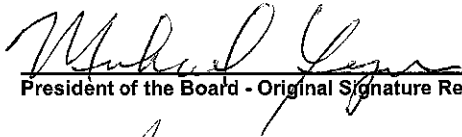


**FINAL GENERAL FUND BUDGET**

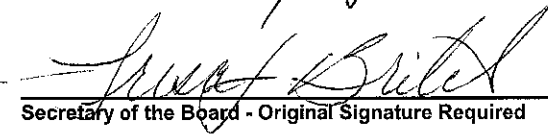
Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2018



President of the Board - Original Signature Required

Date 6/12/18

Secretary of the Board - Original Signature Required

Date 6/12/18

Chief School Administrator - Original Signature Required

Date 6/12/18

Denise J Kreisher

Contact Person

(570)356-3502

Extn :

Telephone

Extension

dkreisher@scasd.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern Columbia Area SD	COUNTY : Columbia	AUN : 116197503
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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 ☐

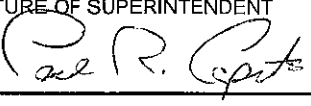
If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$22316720
Ending Unassigned Fund Balance	\$931114
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.2%

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 6/12/18
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DUE DATE: AUGUST 15, 2018

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

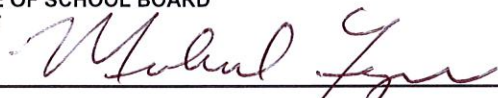
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Southern Columbia Area SD	<b>County :</b> Columbia	<b>AUN Number :</b> 116197503
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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> 5/14/18
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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>
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.	Our Board has authorized the use of our committed and restricted fund balance for healthcare and retirement

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	7,000	
0820 Restricted Fund Balance	800,000	
0830 Committed Fund Balance	103,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	997,970	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,100,970</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	12,857,845	
7000 Revenue from State Sources	8,855,022	
8000 Revenue from Federal Sources	433,997	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$22,146,864</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$23,247,834</u>

LEA : 116197503     Southern Columbia Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	8,061,281
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	11,250
6114 Payments in Lieu of Current Taxes - State / Local	6,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	3,525,000
6150 Current Act 511 Taxes - Proportional Assessments	88,427
6400 Delinquencies on Taxes Levied / Assessed by the LEA	376,250
6500 Earnings on Investments	7,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	257,060
6910 Rentals	18,000
6990 Refunds and Other Miscellaneous Revenue	497,577
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$12,857,845</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	4,688,592
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	813,845
7311 Pupil Transportation Subsidy	786,113
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	219,677
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	290,949
7501 PA Accountability Grants	197,956
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	5,000
7810 State Share of Social Security and Medicare Taxes	343,868
7820 State Share of Retirement Contributions	1,464,022
<b>REVENUE FROM STATE SOURCES</b>	<b>\$8,855,022</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	298,517
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,480
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$433,997</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>22,146,864</b>

Act 1 Index (current): 3.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,061,807		
Amount of Tax Relief for Homestead Exclusions	<u>\$290,949</u>		
Total Approx. Tax Revenue:	\$8,352,756		
Approx. Tax Levy for Tax Rate Calculation:	\$9,053,783		
	Columbia	Northumberland	Total

2017-18 Data			
a. Assessed Value	\$107,502,628	\$57,152,375	\$164,655,003
b. Real Estate Mills	48.1700	62.1800	
I. 2018-19 Data			
c. 2016 STEB Market Value	\$391,314,211	\$278,653,376	\$669,967,587
d. Assessed Value	\$108,141,646	\$57,168,005	\$165,309,651
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2017-18 Calculations			
f. 2017-18 Tax Levy	\$5,178,402	\$3,553,735	\$8,732,137
(a * b)			
2018-19 Calculations			
g. Percent of Total Market Value	58.40793%	41.59207%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$5,100,260	\$3,631,877	\$8,732,137
(f Total * g)			
i. Base Mills Subject to Index	48.1700	63.5472	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%	92.00000%
k. Tax Levy Needed	\$5,288,127	\$3,765,656	\$9,053,783
(Approx. Tax Levy * g)			
I. 2018-19 Real Estate Tax Rate	48.9000	65.8600	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$5,288,126	\$3,765,085	\$9,053,211
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$8,762,262
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$8,061,281
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,061,807		
Amount of Tax Relief for Homestead Exclusions	<u>\$290,949</u>		
Total Approx. Tax Revenue:	\$8,352,756		
Approx. Tax Levy for Tax Rate Calculation:	\$9,053,783		
	Columbia	Northumberland	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	49.6632	65.5171	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.3429	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,370,660	\$3,745,482	\$9,116,142
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$19,603	\$19,603
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$18,035	\$18,035

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$1,818.25	\$1,350.25	
Number of Homestead/Farmstead Properties	1950	1343	3293
Median Assessed Value of Homestead Properties			\$33,102



Act 1 Index (current): 3.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,061,807		
Amount of Tax Relief for Homestead Exclusions	<u>\$290,949</u>		
Total Approx. Tax Revenue:	\$8,352,756		
Approx. Tax Levy for Tax Rate Calculation:	\$9,053,783		
	Columbia	Northumberland	Total

Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$290,949	Lowering RE Tax Rate	\$0	\$290,949
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$290,949

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>Percent Collected</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>						
Columbia	108,141,646	48.9000	5,288,126				92.00000%		
Northumberland	57,168,005	65.8600	3,765,085				92.00000%		
<b>Totals:</b>			<b>165,309,651</b>	<b>9,053,211</b>	-	290,949	=	8,762,262	X 92.00000% = 8,061,281
				<u>Rate</u>				<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6130	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6131	Current Act 1 Earned Income Taxes			1.500%	0.000%		235,000,000		3,525,000
<b>Total Current Taxpayer Relief Taxes – Proportional Assessments</b>							<b>235,000,000</b>		<b>3,525,000</b>
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			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>							<b>0</b>		<b>0</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			0.000%	0.000%		0		0
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		1,768,540		88,427
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>1,768,540</b>		<b>88,427</b>
<b>Total Act 511, Current Taxes</b>									<b>88,427</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>669,967,587</b>	X	<b>12</b>		<b>8,039,611</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	Current Real Estate Taxes									
	Columbia	48.1700	48.9000	1.52%	Yes	3.1%				
	Northumberland	63.5472	65.8600	3.64%	No	3.1%				
	Current Taxpayer Relief Taxes – Proportional Assessments									
6131	Current Act 1 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	3.1%				
	Current Act 511 Taxes – Proportional Assessments									
6152	Current Act 511 Occupation Taxes					3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6154	Current Act 511 Amusement Taxes					3.1%				
6155	Current Act 511 Business Privilege Taxes					3.1%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.1%				
6157	Current Act 511 Mercantile Taxes					3.1%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.1%				

LEA : 116197503     Southern Columbia Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,458,147
1200 Special Programs - Elementary / Secondary	3,095,161
1300 Vocational Education	1,368,680
1400 Other Instructional Programs - Elementary / Secondary	96,899
<b>Total Instruction</b>	<b>\$13,018,887</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	705,716
2200 Support Services - Instructional Staff	367,397
2300 Support Services - Administration	1,343,258
2400 Support Services - Pupil Health	204,668
2500 Support Services - Business	320,798
2600 Operation and Maintenance of Plant Services	1,795,779
2700 Student Transportation Services	1,719,866
2800 Support Services - Central	485,019
<b>Total Support Services</b>	<b>\$6,942,501</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	119,836
<b>Total Operation of Non-Instructional Services</b>	<b>\$119,836</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,836,496
5200 Interfund Transfers - Out	399,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,235,496</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$22,316,720</b>

LEA : 116197503     Southern Columbia Area SD

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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	4,841,070
200 Personnel Services - Employee Benefits	3,032,815
300 Purchased Professional and Technical Services	30,033
400 Purchased Property Services	42,750
500 Other Purchased Services	244,814
600 Supplies	249,665
700 Property	12,000
800 Other Objects	5,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,458,147</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,492,449
200 Personnel Services - Employee Benefits	1,166,412
300 Purchased Professional and Technical Services	352,000
500 Other Purchased Services	46,000
600 Supplies	35,800
800 Other Objects	2,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,095,161</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	367,831
200 Personnel Services - Employee Benefits	279,796
500 Other Purchased Services	698,781
600 Supplies	17,772
700 Property	2,000
800 Other Objects	2,500
<b>Total Vocational Education</b>	<b>\$1,368,680</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	17,500
200 Personnel Services - Employee Benefits	7,399
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	65,000
600 Supplies	5,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$96,899</b>
<b>Total Instruction</b>	<b>\$13,018,887</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	401,383
200 Personnel Services - Employee Benefits	260,308
300 Purchased Professional and Technical Services	11,500
500 Other Purchased Services	5,500
600 Supplies	7,375
700 Property	14,000
800 Other Objects	5,650

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Description	Amount
<b>Total Support Services - Students</b>	<b>\$705,716</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	202,134
200 Personnel Services - Employee Benefits	122,213
300 Purchased Professional and Technical Services	22,150
500 Other Purchased Services	2,700
600 Supplies	16,700
700 Property	500
800 Other Objects	1,000
<b>Total Support Services - Instructional Staff</b>	<b>\$367,397</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	648,762
200 Personnel Services - Employee Benefits	452,896
300 Purchased Professional and Technical Services	147,200
400 Purchased Property Services	6,250
500 Other Purchased Services	27,100
600 Supplies	39,250
700 Property	1,200
800 Other Objects	20,600
<b>Total Support Services - Administration</b>	<b>\$1,343,258</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	114,196
200 Personnel Services - Employee Benefits	80,472
300 Purchased Professional and Technical Services	5,000
600 Supplies	4,000
800 Other Objects	1,000
<b>Total Support Services - Pupil Health</b>	<b>\$204,668</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	115,247
200 Personnel Services - Employee Benefits	104,801
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	750
600 Supplies	57,000
700 Property	1,000
800 Other Objects	32,000
<b>Total Support Services - Business</b>	<b>\$320,798</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	563,043
200 Personnel Services - Employee Benefits	366,936
300 Purchased Professional and Technical Services	49,500
400 Purchased Property Services	340,500
500 Other Purchased Services	119,700
600 Supplies	314,100
700 Property	38,250
800 Other Objects	3,750

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<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,795,779</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	38,560
200 Personnel Services - Employee Benefits	16,508
400 Purchased Property Services	4,000
500 Other Purchased Services	1,655,298
600 Supplies	5,500
<b>Total Student Transportation Services</b>	<b>\$1,719,866</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	158,460
200 Personnel Services - Employee Benefits	123,432
600 Supplies	27,877
700 Property	160,250
800 Other Objects	15,000
<b>Total Support Services - Central</b>	<b>\$485,019</b>
<b>Total   Support Services</b>	<b>\$6,942,501</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	45,000
200 Personnel Services - Employee Benefits	19,836
600 Supplies	46,000
700 Property	7,000
800 Other Objects	2,000
<b>Total Student Activities</b>	<b>\$119,836</b>
<b>Total   Operation of Non-Instructional Services</b>	<b>\$119,836</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	832,380
900 Other Uses of Funds	1,004,116
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,836,496</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	399,000
<b>Total Interfund Transfers - Out</b>	<b>\$399,000</b>
<b>Total   Other Expenditures and Financing Uses</b>	<b>\$2,235,496</b>
<b>TOTAL EXPENDITURES</b>	<b>\$22,316,720</b>

LEA : 116197503     Southern Columbia Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	400,000	300,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	2,000	2,000
Capital Reserve Fund - § 690, §1850	78,000	59,000
Capital Reserve Fund - § 1431	205,619	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$685,619</b>	<b>\$361,000</b>

<u>Long-Term Investments</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		



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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	\$685,619	\$361,000

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	33,728,027	32,117,876
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	520,000	530,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$34,248,027</b>	<b>\$32,647,876</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		

<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>\$34,248,027</b>	<b>\$32,647,876</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	\$34,248,027	\$32,647,876

Account Description	Amounts
0810 Nonspendable Fund Balance	7,000
0820 Restricted Fund Balance	800,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	931,114
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$931,114
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,738,114