

**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 Required

6/25/18

Date



Secretary of the Board - Original Signature Required

6/25/18

Date



Chief School Administrator - Original Signature Required

6/25/18

Date

Michele Zimmerman

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hamburg Area SD	COUNTY : Berks	AUN : 114063503
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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 ☒

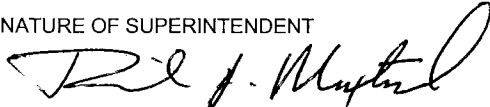
If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$41823812
Ending Unassigned Fund Balance	\$2049587
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.9%

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 6/25/18
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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)

School District Name : Hamburg Area SD	County : Berks	AUN Number : 114063503
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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 5/22/18
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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.	Unassigned fund balance is for emergency expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance is for future HRA and OPEB payments.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is for future capital improvements, purchases of technology equipment, and other instructional items.

<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	26,865	
0830 Committed Fund Balance	2,358,369	
0840 Assigned Fund Balance	7,891,878	
0850 Unassigned Fund Balance	3,000,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$13,250,247</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	25,605,729	
7000 Revenue from State Sources	14,573,680	
8000 Revenue from Federal Sources	692,990	
9000 Other Financing Sources	1,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$40,873,399</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$54,123,646</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	21,360,194
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	24,668
6114 Payments in Lieu of Current Taxes - State / Local	10,018
6120 Current Per Capita Taxes, Section 679	51,500
6140 Current Act 511 Taxes - Flat Rate Assessments	51,500
6150 Current Act 511 Taxes - Proportional Assessments	2,510,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	675,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	75,475
6800 Revenues from Intermediary Sources / Pass-Through Funds	351,469
6910 Rentals	70,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	500
6990 Refunds and Other Miscellaneous Revenue	60,405
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$25,605,729</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	6,893,261
7160 Tuition for Orphans Subsidy	84,810
7271 Special Education funds for School-Aged Pupils	1,570,389
7311 Pupil Transportation Subsidy	900,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	385,450
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	829,487
7505 Ready to Learn Block Grant	338,158
7810 State Share of Social Security and Medicare Taxes	664,888
7820 State Share of Retirement Contributions	2,867,237
<b>REVENUE FROM STATE SOURCES</b>	<b>\$14,573,680</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	568,505
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	96,714
8517 NCLB, Title IV - 21st Century Schools	12,771
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$692,990</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
<b>OTHER FINANCING SOURCES</b>	<b>\$1,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>40,873,399</b>

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,360,194	
Amount of Tax Relief for Homestead Exclusions	<u>\$829,601</u>	
Total Approx. Tax Revenue:	\$22,189,795	
Approx. Tax Levy for Tax Rate Calculation:	\$23,797,552	
	Berks	Total
<hr/>		
2017-18 Data		
a. Assessed Value	\$870,541,300	\$870,541,300
b. Real Estate Mills	26.9600	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,098,441,027	\$1,098,441,027
d. Assessed Value	\$882,698,500	\$882,698,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2017-18 Calculations		
f. 2017-18 Tax Levy	\$23,469,793	\$23,469,793
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2017-18 Tax Levy	\$23,469,793	\$23,469,793
(f Total * g)		
i. Base Mills Subject to Index	26.9600	
(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	93.00000%	93.00000%
k. Tax Levy Needed	\$23,797,552	\$23,797,552
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	26.9600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,797,552	\$23,797,552
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,967,951
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,360,194
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,360,194	
Amount of Tax Relief for Homestead Exclusions	<u>\$829,601</u>	
Total Approx. Tax Revenue:	\$22,189,795	
Approx. Tax Levy for Tax Rate Calculation:	\$23,797,552	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.7957	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,535,223	\$24,535,223
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	\$6,968.00	
Number of Homestead/Farmstead Properties	4424	4424
Median Assessed Value of Homestead Properties		\$92,900

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,360,194
Amount of Tax Relief for Homestead Exclusions	<u>\$829,601</u>
Total Approx. Tax Revenue:	\$22,189,795
Approx. Tax Levy for Tax Rate Calculation:	\$23,797,552
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$829,487	Lowering RE Tax Rate	\$0	\$829,487
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$114			\$114
Amount of Tax Relief from State/Local Sources				\$829,601

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>						
Berks	882,698,500	26.9600	23,797,552				93.00000%		
<b>Totals:</b>	<b>882,698,500</b>		<b>23,797,552</b>	-	829,601	=	22,967,951	X	93.00000% = 21,360,194
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					51,500
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		51,500		51,500
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>51,500</b>		<b>51,500</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%		2,200,000		2,200,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		310,000		310,000
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>2,510,000</b>		<b>2,510,000</b>
<b>Total Act 511, Current Taxes</b>									<b>2,561,500</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>1,098,441,027</b>	<b>X</b>	<b>12</b>		<b>13,181,292</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>									
	Berks	26.9600	26.9600	0.00%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,943,634
1200 Special Programs - Elementary / Secondary	6,809,222
1300 Vocational Education	867,775
1400 Other Instructional Programs - Elementary / Secondary	55,700
1500 Nonpublic School Programs	2,621
<b>Total Instruction</b>	<b>\$24,678,952</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,630,744
2200 Support Services - Instructional Staff	1,075,814
2300 Support Services - Administration	2,101,148
2400 Support Services - Pupil Health	479,269
2500 Support Services - Business	575,421
2600 Operation and Maintenance of Plant Services	3,259,227
2700 Student Transportation Services	1,962,231
2800 Support Services - Central	1,334,345
2900 Other Support Services	29,947
<b>Total Support Services</b>	<b>\$12,448,146</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	833,132
3300 Community Services	34,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$867,132</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,829,582
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,829,582</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$41,823,812</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	9,623,430
200 Personnel Services - Employee Benefits	5,836,470
300 Purchased Professional and Technical Services	12,795
400 Purchased Property Services	23,600
500 Other Purchased Services	820,100
600 Supplies	504,429
700 Property	116,160
800 Other Objects	6,650
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,943,634</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,730,331
200 Personnel Services - Employee Benefits	1,876,575
300 Purchased Professional and Technical Services	509,200
400 Purchased Property Services	500
500 Other Purchased Services	1,648,116
600 Supplies	37,500
700 Property	7,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,809,222</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	867,675
600 Supplies	100
<b>Total Vocational Education</b>	<b>\$867,775</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	5,500
500 Other Purchased Services	50,200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$55,700</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	2,621
<b>Total Nonpublic School Programs</b>	<b>\$2,621</b>
<b>Total Instruction</b>	<b>\$24,678,952</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	949,349
200 Personnel Services - Employee Benefits	630,445
300 Purchased Professional and Technical Services	35,750
500 Other Purchased Services	2,950
600 Supplies	11,050
800 Other Objects	1,200
<b>Total Support Services - Students</b>	<b>\$1,630,744</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	530,178

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	317,348
300 Purchased Professional and Technical Services	49,200
400 Purchased Property Services	2,500
500 Other Purchased Services	2,640
600 Supplies	161,248
700 Property	10,750
800 Other Objects	1,950
<b>Total Support Services - Instructional Staff</b>	<b>\$1,075,814</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,184,075
200 Personnel Services - Employee Benefits	662,393
300 Purchased Professional and Technical Services	97,700
400 Purchased Property Services	45,000
500 Other Purchased Services	51,830
600 Supplies	28,400
700 Property	1,000
800 Other Objects	30,750
<b>Total Support Services - Administration</b>	<b>\$2,101,148</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	256,962
200 Personnel Services - Employee Benefits	208,332
300 Purchased Professional and Technical Services	3,150
400 Purchased Property Services	650
500 Other Purchased Services	225
600 Supplies	8,500
700 Property	1,000
800 Other Objects	450
<b>Total Support Services - Pupil Health</b>	<b>\$479,269</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	302,168
200 Personnel Services - Employee Benefits	181,918
300 Purchased Professional and Technical Services	16,050
400 Purchased Property Services	5,900
500 Other Purchased Services	17,380
600 Supplies	46,500
800 Other Objects	5,505
<b>Total Support Services - Business</b>	<b>\$575,421</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,066,757
200 Personnel Services - Employee Benefits	808,494
300 Purchased Professional and Technical Services	6,360
400 Purchased Property Services	435,600
500 Other Purchased Services	148,450
600 Supplies	793,016
800 Other Objects	550

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Description	Amount
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,259,227</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	75,500
200 Personnel Services - Employee Benefits	30,731
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	12,500
500 Other Purchased Services	1,717,250
600 Supplies	125,500
800 Other Objects	250
<b>Total Student Transportation Services</b>	<b>\$1,962,231</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	259,847
200 Personnel Services - Employee Benefits	187,514
300 Purchased Professional and Technical Services	6,900
400 Purchased Property Services	484,622
500 Other Purchased Services	126,424
600 Supplies	124,820
700 Property	143,718
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$1,334,345</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	29,947
<b>Total Other Support Services</b>	<b>\$29,947</b>
<b>Total Support Services</b>	<b>\$12,448,146</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	404,082
200 Personnel Services - Employee Benefits	188,475
300 Purchased Professional and Technical Services	87,696
400 Purchased Property Services	11,650
500 Other Purchased Services	53,250
600 Supplies	70,529
800 Other Objects	17,450
<b>Total Student Activities</b>	<b>\$833,132</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	29,000
800 Other Objects	5,000
<b>Total Community Services</b>	<b>\$34,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$867,132</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,423,748
900 Other Uses of Funds	2,405,834



<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$3,829,582
Total   Other Expenditures and Financing Uses	\$3,829,582
TOTAL EXPENDITURES	\$41,823,812

**Cash and Short-Term Investments**

	<b><u>06/30/2018 Estimate</u></b>	<b><u>06/30/2019 Projection</u></b>
General Fund	17,300,000	17,000,000
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	2,520,000	1,500,000
Other Capital Projects Fund		
Debt Service Fund	428,756	430,156
Food Service / Cafeteria Operations Fund	280,000	260,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$20,528,756</b>	<b>\$19,190,156</b>

**Long-Term Investments**

	<b><u>06/30/2018 Estimate</u></b>	<b><u>06/30/2019 Projection</u></b>
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	\$20,528,756	\$19,190,156

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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	47,370,000	45,005,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	40,000	30,000
0540 Accumulated Compensated Absences	800,000	800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,100,000	1,100,000
0599 Other Noncurrent Liabilities	58,000,000	57,000,000
<b>Total General Fund</b>	<b>\$107,310,000</b>	<b>\$103,935,000</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		

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	30,000	28,000
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)	83,000	83,000
0599 Other Noncurrent Liabilities	1,650,000	1,600,000
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$1,763,000</b>	<b>\$1,711,000</b>
<b>Child Care Operations 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 Child Care Operations Fund</b>		
<b>Other Enterprise 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 Enterprise Funds</b>		
<b>Internal Service 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 Internal Service Fund</b>		
<b>Private Purpose 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 Private Purpose Trust Fund</b>		

<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		

<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	\$109,073,000	\$105,646,000



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<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	350,000	350,000
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	25,000	25,000
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 Short-Term Payables	\$375,000	\$375,000
TOTAL INDEBTEDNESS	\$109,448,000	\$106,021,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	26,865
0830 Committed Fund Balance	2,358,369
0840 Assigned Fund Balance	7,891,878
0850 Unassigned Fund Balance	2,049,587
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,299,834
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,326,699