

# 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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
David J Bonenberger

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Extn :1118

**Contact Person**

**Telephone**

**Extension**

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**Email Address**

**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> Saucon Valley SD	<b>County :</b> Northampton	<b>AUN Number :</b> 120486003
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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>
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1800	Act 511 Taxes: 6141 Rate has changed from previous year.  6141 Prior Year Rate: 5.00 6141 Current Year Rate:	The Board repealed the Tax.
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.	Unforeseen Expenditures or Emergency needs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$5,500,000 is for PSERS, Post-retirement costs per GASB 45 in the amount of \$2,888,551, \$114,994 reserve for health care benefits, and Capital Improvement/Replacement in the amount of \$2,000,000.

<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	10,503,545
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	192,218
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,695,763</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	36,823,180
7000 Revenue from State Sources	9,222,394
8000 Revenue from Federal Sources	220,903
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$46,266,477</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$56,962,240</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	30,775,675
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	45,000
6140 Current Act 511 Taxes - Flat Rate Assessments	20,000
6150 Current Act 511 Taxes - Proportional Assessments	3,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,500,000
6500 Earnings on Investments	161,602
6700 Revenues from LEA Activities	56,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	287,047
6910 Rentals	16,000
6940 Tuition from Patrons	36,000
6980 Revenue from Community Services Activities	7,900
6990 Refunds and Other Miscellaneous Revenue	67,456
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$36,823,180</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	3,210,097
7160 Tuition for Orphans Subsidy	11,500
7271 Special Education funds for School-Aged Pupils	1,009,003
7311 Pupil Transportation Subsidy	250,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	135,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	63,285
7330 Health Services (Medical, Dental, Nurse, Act 25)	46,000
7505 Ready to Learn Block Grant	142,538
7810 State Share of Social Security and Medicare Taxes	816,893
7820 State Share of Retirement Contributions	3,538,078
<b>REVENUE FROM STATE SOURCES</b>	<b>\$9,222,394</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	159,454
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	46,449
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$220,903</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>46,266,477</b>

Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$30,775,675</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$0</b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$30,775,675</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$32,057,995</b>	

	Northampton	Total
<hr/>		
<b>2017-18 Data</b>		
a. Assessed Value	\$595,350,900	\$595,350,900
b. Real Estate Mills	53.0300	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$1,608,080,869	\$1,608,080,869
d. Assessed Value	\$599,999,900	\$599,999,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$31,571,458	\$31,571,458
(a * b)		
<b>2018-19 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$31,571,458	\$31,571,458
(f Total * g)		
i. Base Mills Subject to Index	53.0300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$32,057,995	\$32,057,995
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>53.4300</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$32,057,995	\$32,057,995
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,057,995
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$30,775,675
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$30,775,675</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$0</b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$30,775,675</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$32,057,995</b>	
	<b>Northampton</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	54.3027	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,581,615	\$32,581,615
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$63,300

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Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$30,775,675</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$0</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$30,775,675</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$32,057,995</b>

<b>Northampton</b>		<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$0</b>



CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Northampton	599,999,900	53.4300	32,057,995			96.00000%	
<b>Totals:</b>	<b>599,999,900</b>		<b>32,057,995</b>	<b>0 =</b>	<b>32,057,995 X</b>	<b>96.00000%</b>	<b>= 30,775,675</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	20,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 20,000 20,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,200,000	3,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	400,000	400,000
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

**Total Current Act 511 Taxes – Proportional Assessments 3,600,000 3,600,000**

**Total Act 511, Current Taxes 3,620,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,608,080,869 X</b>	<b>12</b>	<b>19,296,970</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Northampton	53.0300	53.4300	0.76%	Yes	2.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	2.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	-100.00%	Yes	2.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	19,737,619
1200 Special Programs - Elementary / Secondary	6,098,225
1300 Vocational Education	775,703
1400 Other Instructional Programs - Elementary / Secondary	35,975
1600 Adult Education Programs	291,310
<b>Total Instruction</b>	<b>\$26,938,832</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,677,413
2200 Support Services - Instructional Staff	3,192,969
2300 Support Services - Administration	2,614,925
2400 Support Services - Pupil Health	403,533
2500 Support Services - Business	811,126
2600 Operation and Maintenance of Plant Services	4,382,284
2700 Student Transportation Services	2,910,304
2900 Other Support Services	21,858
<b>Total Support Services</b>	<b>\$16,014,412</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,263,900
3300 Community Services	13,281
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,277,181</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,036,052
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,036,052</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$46,266,477</b>

## 2018-2019 Final General Fund Budget

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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	11,079,228
200 Personnel Services - Employee Benefits	6,333,088
300 Purchased Professional and Technical Services	41,378
400 Purchased Property Services	11,115
500 Other Purchased Services	1,487,991
600 Supplies	778,718
800 Other Objects	6,101
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$19,737,619</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,426,949
200 Personnel Services - Employee Benefits	1,591,477
300 Purchased Professional and Technical Services	1,447,935
500 Other Purchased Services	590,381
600 Supplies	39,513
800 Other Objects	1,970
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,098,225</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	775,703
<b>Total Vocational Education</b>	<b>\$775,703</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	25,500
200 Personnel Services - Employee Benefits	10,475
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$35,975</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	291,310
<b>Total Adult Education Programs</b>	<b>\$291,310</b>
<b>Total Instruction</b>	<b>\$26,938,832</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,032,881
200 Personnel Services - Employee Benefits	621,369
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	3,313
500 Other Purchased Services	2,300
600 Supplies	13,642
800 Other Objects	1,408
<b>Total Support Services - Students</b>	<b>\$1,677,413</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,430,246
200 Personnel Services - Employee Benefits	1,089,558
300 Purchased Professional and Technical Services	67,883

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	425,344
500 Other Purchased Services	10,420
600 Supplies	168,843
800 Other Objects	675
<b>Total Support Services - Instructional Staff</b>	<b>\$3,192,969</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,296,943
200 Personnel Services - Employee Benefits	771,265
300 Purchased Professional and Technical Services	263,700
400 Purchased Property Services	18,687
500 Other Purchased Services	64,450
600 Supplies	38,900
700 Property	10,000
800 Other Objects	150,980
<b>Total Support Services - Administration</b>	<b>\$2,614,925</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	246,034
200 Personnel Services - Employee Benefits	153,201
300 Purchased Professional and Technical Services	600
400 Purchased Property Services	315
500 Other Purchased Services	100
600 Supplies	3,283
<b>Total Support Services - Pupil Health</b>	<b>\$403,533</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	435,498
200 Personnel Services - Employee Benefits	285,139
300 Purchased Professional and Technical Services	17,795
400 Purchased Property Services	6,978
500 Other Purchased Services	7,300
600 Supplies	44,916
800 Other Objects	13,500
<b>Total Support Services - Business</b>	<b>\$811,126</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,569,691
200 Personnel Services - Employee Benefits	1,017,517
400 Purchased Property Services	364,530
500 Other Purchased Services	690,031
600 Supplies	677,915
700 Property	59,600
800 Other Objects	3,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,382,284</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,270,383
200 Personnel Services - Employee Benefits	874,954
300 Purchased Professional and Technical Services	9,270

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	61,636
500 Other Purchased Services	132,277
600 Supplies	265,574
700 Property	294,610
800 Other Objects	1,600
<b>Total Student Transportation Services</b>	<b>\$2,910,304</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	21,858
<b>Total Other Support Services</b>	<b>\$21,858</b>
<b>Total Support Services</b>	<b>\$16,014,412</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	535,730
200 Personnel Services - Employee Benefits	247,027
300 Purchased Professional and Technical Services	133,733
400 Purchased Property Services	39,358
500 Other Purchased Services	115,910
600 Supplies	170,195
800 Other Objects	21,947
<b>Total Student Activities</b>	<b>\$1,263,900</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	7,600
200 Personnel Services - Employee Benefits	581
300 Purchased Professional and Technical Services	4,000
600 Supplies	100
800 Other Objects	1,000
<b>Total Community Services</b>	<b>\$13,281</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,277,181</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	341,052
900 Other Uses of Funds	1,695,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,036,052</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,036,052</b>
<b>TOTAL EXPENDITURES</b>	<b>\$46,266,477</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	13,000,000	12,000,000
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	3,260,000	2,260,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	100,000	95,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$16,410,000</b>	<b>\$14,405,000</b>
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**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	8,187,000	8,219,000
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		
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		

**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$8,187,000</b>	<b>\$8,219,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$24,597,000</b>	<b>\$22,624,000</b>



**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	15,083,000	13,388,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		266,608
0540 Accumulated Compensated Absences	1,000,000	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$16,083,000</b>	<b>\$14,654,608</b>
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**Public Purpose (Expendable) Trust Fund**

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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

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

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

## 2018-2019 Final General Fund Budget

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**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**

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$16,083,000</b>	<b>\$14,654,608</b>

**Short-Term Payables**

**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
- Permanent Fund

**Total Short-Term Payables**

**TOTAL INDEBTEDNESS**

**\$16,083,000**

**\$14,654,608**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,503,545
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	192,218
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$10,695,763</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$10,695,763</b>
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