

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2018

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Zorian Dubenko

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Extn :115

**Contact Person**

**Telephone**

**Extension**

\_\_\_\_\_  
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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 : Jenkintown SD	COUNTY : Montgomery	AUN : 123463803
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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	\$16381880
Ending Unassigned Fund Balance	\$708681
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.3%

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
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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> Jenkintown SD	<b>County :</b> Montgomery	<b>AUN Number :</b> 123463803
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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>
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.	Actual reported

ITEM

AMOUNTS

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

850,000

0850 Unassigned Fund Balance

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

\$850,000

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

12,820,765

7000 Revenue from State Sources

3,319,796

8000 Revenue from Federal Sources

100,000

9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources**

\$16,240,561

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

\$17,090,561

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	10,855,565
6112 Interim Real Estate Taxes	1,000
6113 Public Utility Realty Taxes	13,000
6140 Current Act 511 Taxes - Flat Rate Assessments	45,900
6150 Current Act 511 Taxes - Proportional Assessments	1,368,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	187,000
6500 Earnings on Investments	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	92,800
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	12,500
6940 Tuition from Patrons	145,000
6970 Services Provided Other Funds	20,000
6990 Refunds and Other Miscellaneous Revenue	5,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$12,820,765</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	919,285
7271 Special Education funds for School-Aged Pupils	280,689
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	571,187
7501 PA Accountability Grants	23,000
7810 State Share of Social Security and Medicare Taxes	276,787
7820 State Share of Retirement Contributions	1,238,848
<b>REVENUE FROM STATE SOURCES</b>	<b>\$3,319,796</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	70,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$100,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>16,240,561</b>

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$10,855,565
Amount of Tax Relief for Homestead Exclusions	<u>\$571,187</u>
Total Approx. Tax Revenue:	\$11,426,752
Approx. Tax Levy for Tax Rate Calculation:	\$11,808,832

Montgomery

Total

<b>2017-18 Data</b>		
a. Assessed Value	\$287,255,499	\$287,255,499
b. Real Estate Mills	40.3000	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$429,172,638	\$429,172,638
d. Assessed Value	\$286,155,399	\$286,155,399
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$11,576,397	\$11,576,397
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$11,576,397	\$11,576,397
(f Total * g)		
i. Base Mills Subject to Index	40.3000	
(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	96.60000%	96.60000%
k. Tax Levy Needed	\$11,808,832	\$11,808,832
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>41.2672</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,808,832	\$11,808,832
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,237,645
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,855,565
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$10,855,565

Amount of Tax Relief for Homestead Exclusions

\$571,187

Total Approx. Tax Revenue:

\$11,426,752

Approx. Tax Levy for Tax Rate Calculation:

\$11,808,832

Montgomery

Total

Index Maximums

p. Maximum Mills Based On Index

41.2672

( $i * (1 + \text{Index})$ )

q. Mills In Excess of Index

0.0000

(if  $l > p$ ),  $(l - p)$ )

r. Maximum Tax Levy Based On Index

\$11,808,832

\$11,808,832

IV. ( $p / 1000 * d$ )

s. Millage Rate within Index?

Yes

(If  $l > p$  Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if  $m > r$ ),  $(m - r)$ )

u. Tax Revenue In Excess of Index

\$0

\$0

( $t * \text{Est. Pct. Collection}$ )

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$12,515.00

V. Number of Homestead/Farmstead Properties

1106

1106

Median Assessed Value of Homestead Properties

\$125,325



Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$10,855,565</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$571,187</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$11,426,752</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$11,808,832</b>
	<b>Montgomery</b>
	<b>Total</b>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$571,187	Lowering RE Tax Rate	\$0	\$571,187
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$571,187</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>
Montgomery	286,155,399	41.2672	11,808,832			96.60000%	
<b>Totals:</b>	<b>286,155,399</b>		<b>11,808,832</b>	<b>571,187</b>	<b>11,237,645</b>	<b>96.60000%</b>	<b>10,855,565</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	\$10.00	\$0.00	45,900
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 45,900 45,900**

	<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	1.000%	0.000%	1,150,000	1,150,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	115,000	115,000
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	0.5000	0.000	103,000	103,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 1,368,000 1,368,000**

**Total Act 511, Current Taxes 1,413,900**

<b>Act 511 Tax Limit --&gt;</b>	<b>429,172,638</b>	<b>12</b>	<b>5,150,072</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> Montgomery	40.3000	41.2672	2.40%	Yes	2.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	2.4%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	2.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,443,048
1200 Special Programs - Elementary / Secondary	2,327,560
1300 Vocational Education	134,763
1400 Other Instructional Programs - Elementary / Secondary	9,500
<b>Total Instruction</b>	<b>\$9,914,871</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,085,316
2200 Support Services - Instructional Staff	286,164
2300 Support Services - Administration	1,285,776
2400 Support Services - Pupil Health	166,936
2500 Support Services - Business	333,395
2600 Operation and Maintenance of Plant Services	1,017,994
2700 Student Transportation Services	332,000
2800 Support Services - Central	410,473
2900 Other Support Services	9,500
<b>Total Support Services</b>	<b>\$4,927,554</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	181,739
3300 Community Services	37,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$219,239</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,250,216
5200 Interfund Transfers - Out	70,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,320,216</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$16,381,880</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	4,395,525
200 Personnel Services - Employee Benefits	2,587,366
300 Purchased Professional and Technical Services	63,260
400 Purchased Property Services	59,342
500 Other Purchased Services	155,995
600 Supplies	127,910
700 Property	32,995
800 Other Objects	20,655
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,443,048</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,064,082
200 Personnel Services - Employee Benefits	744,443
500 Other Purchased Services	503,960
600 Supplies	13,800
700 Property	1,275
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,327,560</b>
<b>1300 <u>Vocational Education</u></b>	
800 Other Objects	134,763
<b>Total Vocational Education</b>	<b>\$134,763</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
500 Other Purchased Services	9,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$9,500</b>
<b>Total Instruction</b>	<b>\$9,914,871</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	669,459
200 Personnel Services - Employee Benefits	404,657
300 Purchased Professional and Technical Services	2,000
600 Supplies	6,000
700 Property	800
800 Other Objects	2,400
<b>Total Support Services - Students</b>	<b>\$1,085,316</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	149,666
200 Personnel Services - Employee Benefits	107,398
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	15,000
600 Supplies	10,100
<b>Total Support Services - Instructional Staff</b>	<b>\$286,164</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	670,451

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	406,220
300 Purchased Professional and Technical Services	137,200
500 Other Purchased Services	51,900
600 Supplies	7,500
700 Property	2,050
800 Other Objects	10,455
<b>Total Support Services - Administration</b>	<b>\$1,285,776</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	68,234
200 Personnel Services - Employee Benefits	50,989
300 Purchased Professional and Technical Services	43,513
600 Supplies	3,200
700 Property	1,000
<b>Total Support Services - Pupil Health</b>	<b>\$166,936</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	158,623
200 Personnel Services - Employee Benefits	104,052
300 Purchased Professional and Technical Services	58,020
500 Other Purchased Services	9,000
700 Property	1,200
800 Other Objects	2,500
<b>Total Support Services - Business</b>	<b>\$333,395</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	36,942
200 Personnel Services - Employee Benefits	21,004
300 Purchased Professional and Technical Services	12,550
400 Purchased Property Services	827,248
500 Other Purchased Services	450
600 Supplies	114,100
700 Property	5,400
800 Other Objects	300
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,017,994</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	332,000
<b>Total Student Transportation Services</b>	<b>\$332,000</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	261,098
200 Personnel Services - Employee Benefits	149,375
<b>Total Support Services - Central</b>	<b>\$410,473</b>
<b>2900 <u>Other Support Services</u></b>	
300 Purchased Professional and Technical Services	9,500
<b>Total Other Support Services</b>	<b>\$9,500</b>
<b>Total Support Services</b>	<b>\$4,927,554</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	

<u>Description</u>	<u>Amount</u>
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	66,682
200 Personnel Services - Employee Benefits	53,857
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	53,700
600 Supplies	5,000
<b>Total Student Activities</b>	<b>\$181,739</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	14,000
200 Personnel Services - Employee Benefits	5,400
400 Purchased Property Services	500
500 Other Purchased Services	16,000
600 Supplies	1,600
<b>Total Community Services</b>	<b>\$37,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$219,239</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	523,556
900 Other Uses of Funds	726,660
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,250,216</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	70,000
<b>Total Interfund Transfers - Out</b>	<b>\$70,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,320,216</b>
<b>TOTAL EXPENDITURES</b>	<b>\$16,381,880</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	850,000	850,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	250,000	250,000
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>
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**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		



Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$1,100,000** **\$1,100,000**

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	20,300,000	19,500,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	210,000	210,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$20,510,000</b>	<b>\$19,710,000</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

<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>\$20,510,000</b>	<b>\$19,710,000</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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$20,510,000</b>	<b>\$19,710,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	708,681
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$708,681</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$708,681</b>
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