FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2018

President of the Board - Original Signature Required	6/19/18 **Date**
Secretary of the Board - Original Signature Required	6/19/18 **Date**
Chief School Administrator - Original Signature Required	6/19/2018 **Date**
Thomas L Kowalonek **Contact Person**	(717)933-4611 **Telephone** Extn :2103 **Extension**
tkowalonek@tulpehocken.org **Email Address**	

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Tulpehocken Area SD	Berks	114068003

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 [x]

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

Total Budgeted Expenditures	$31453152
Ending Unassigned Fund Balance	$1986712
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.3%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
[signature]	6/19/2018

DUE DATE: AUGUST 15, 2018

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FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Tulpehocken Area SD	Berks	114068003

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
Oscar J Martek	

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is for unanticipated expenditures that arise during the school year
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.	Budgetary Reserve is for unanticipated expenditures that arise during the school year
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Budgetary Reserve is for unanticipated expenditures that arise during the school year
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Budgeted expenditures over revenue is assigned balance

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	1,711	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,280,000	
0840 Assigned Fund Balance	455,522	
0850 Unassigned Fund Balance	2,442,234	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$4,177,756**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	20,176,045	
7000 Revenue from State Sources	10,223,523	
8000 Revenue from Federal Sources	598,062	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$30,997,630**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$35,175,386**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	16,542,445
6112	Interim Real Estate Taxes	690,000
6113	Public Utility Realty Taxes	19,000
6114	Payments in Lieu of Current Taxes - State / Local	3,850
6120	Current Per Capita Taxes, Section 679	35,000
6140	Current Act 511 Taxes - Flat Rate Assessments	35,000
6150	Current Act 511 Taxes - Proportional Assessments	1,765,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	557,000
6500	Earnings on Investments	122,500
6700	Revenues from LEA Activities	25,650
6800	Revenues from Intermediary Sources / Pass-Through Funds	275,000
6910	Rentals	16,000
6940	Tuition from Patrons	80,000
6960	Services Provided Other Local Governmental Units / LEAs	1,500
6990	Refunds and Other Miscellaneous Revenue	8,100
REVENUE FROM LOCAL SOURCES		**$20,176,045**
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding	4,182,923
7160	Tuition for Orphans Subsidy	160,000
7220	Vocational Education	30,000
7240	Driver Education - Student	2,900
7250	Migratory Children	100
7271	Special Education funds for School-Aged Pupils	927,009
7311	Pupil Transportation Subsidy	912,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	460,339
7330	Health Services (Medical, Dental, Nurse, Act 25)	27,500
7340	State Property Tax Reduction Allocation	645,187
7505	Ready to Learn Block Grant	200,065
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	500
7810	State Share of Social Security and Medicare Taxes	495,000
7820	State Share of Retirement Contributions	2,140,000
REVENUE FROM STATE SOURCES		**$10,223,523**
REVENUE FROM FEDERAL SOURCES		
8514	NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	371,656

	Amount
REVENUE FROM FEDERAL SOURCES	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	64,532
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	7,704
8517 NCLB, Title IV - 21St Century Schools	26,670
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
REVENUE FROM FEDERAL SOURCES	**$598,062**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**30,997,630**

AUN: 114068003 Tulpehocken Area SD

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

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Act 1 Index (current): 2.8%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	**$16,542,445**
Amount of Tax Relief for Homestead Exclusions	**$645,187**
Total Approx. Tax Revenue:	**$17,187,632**
Approx. Tax Levy for Tax Rate Calculation:	**$18,140,567**

		Berks	Total
I.	**2017-18 Data**		
	a. Assessed Value	$646,730,300	$646,730,300
	b. Real Estate Mills	27.6000	
	2018-19 Data		
	c. 2016 STEB Market Value	$839,946,685	$839,946,685
	d. Assessed Value	$669,393,600	$669,393,600
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2017-18 Calculations**		
	f. 2017-18 Tax Levy	$17,849,756	$17,849,756
	(a * b)		
	2018-19 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2017-18 Tax Levy	$17,849,756	$17,849,756
	(f Total * g)		
	i. Base Mills Subject to Index	27.6000	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	94.55322%	94.55322%
	k. Tax Levy Needed	$18,140,567	$18,140,567
	(Approx. Tax Levy * g)		
	l. 2018-19 Real Estate Tax Rate	**27.1000**	
	(k / d * 1000)		
	m. Tax Levy Generated by Mills	$18,140,567	$18,140,567
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$17,495,380
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$16,542,445
	(n * Est. Pct. Collection)		

AUN: 114068003 Tulpehocken Area SD

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

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Act 1 Index (current): 2.8%

		Rate	
	Calculation Method:		
	Approx. Tax Revenue from RE Taxes:	**$16,542,445**	
	Amount of Tax Relief for Homestead Exclusions	**$645,187**	
	Total Approx. Tax Revenue:	**$17,187,632**	
	Approx. Tax Levy for Tax Rate Calculation:	**$18,140,567**	
		Berks	**Total**
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	28.3728	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$18,992,571	$18,992,571
	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

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$7,533.00	
	Number of Homestead/Farmstead Properties	3172	3172
	Median Assessed Value of Homestead Properties		$126,688

AUN: 114068003 Tulpehocken Area SD

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

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Approx. Tax Revenue from RE Taxes:	$16,542,445
Amount of Tax Relief for Homestead Exclusions	$645,187
Total Approx. Tax Revenue:	$17,187,632
Approx. Tax Levy for Tax Rate Calculation:	$18,140,567
	Berks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	$645,187	Lowering RE Tax Rate	$0	$645,187
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$645,187**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Berks	669,393,600	27.1000	18,140,567						94.55322%		
Totals:	**669,393,600**		**18,140,567**	-	645,187	=	17,495,380	X	94.55322%	=	16,542,445

CODE		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			35,000
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	35,000	35,000
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
	Total Current Act 511 Taxes – Flat Rate Assessments			**35,000**	**35,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,540,000	1,540,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	225,000	225,000
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			**1,765,000**	**1,765,000**
	Total Act 511, Current Taxes				**1,800,000**

Act 511 Tax Limit -->	**839,946,685 X**	**12**	**10,079,360**
	Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2017-18 (Rebalanced)	Tax Rate Charged in: 2018-19	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2017-18 (Rebalanced)	Additional Tax Rate Charged in: 2018-19	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Berks	27.6000	27.1000	-1.80%	Yes	2.8%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	2.8%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	2.8%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				

LEA : 114068003 Tulpehocken Area SD

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,393,076
1200 Special Programs - Elementary / Secondary	4,504,037
1300 Vocational Education	644,497
1400 Other Instructional Programs - Elementary / Secondary	219,616
Total Instruction	**$18,761,226**
2000 Support Services	
2100 Support Services - Students	1,020,551
2200 Support Services - Instructional Staff	919,252
2300 Support Services - Administration	1,518,943
2400 Support Services - Pupil Health	373,371
2500 Support Services - Business	455,968
2600 Operation and Maintenance of Plant Services	2,433,128
2700 Student Transportation Services	1,441,338
2800 Support Services - Central	633,435
2900 Other Support Services	23,181
Total Support Services	**$8,819,167**
3000 Operation of Non-Instructional Services	
3200 Student Activities	435,388
3300 Community Services	17,408
Total Operation of Non-Instructional Services	**$452,796**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,924,963
5200 Interfund Transfers - Out	320,000
5900 Budgetary Reserve	175,000
Total Other Expenditures and Financing Uses	**$3,419,963**
Total Estimated Expenditures and Other Financing Uses	**$31,453,152**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,409,038
200 Personnel Services - Employee Benefits	4,794,014
300 Purchased Professional and Technical Services	62,750
400 Purchased Property Services	56,530
500 Other Purchased Services	495,160
600 Supplies	545,430
700 Property	26,425
800 Other Objects	3,729
Total Regular Programs - Elementary / Secondary	**$13,393,076**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,259,865
200 Personnel Services - Employee Benefits	1,512,356
300 Purchased Professional and Technical Services	172,500
500 Other Purchased Services	521,906
600 Supplies	35,760
800 Other Objects	1,650
Total Special Programs - Elementary / Secondary	**$4,504,037**
1300 Vocational Education	
100 Personnel Services - Salaries	66,386
200 Personnel Services - Employee Benefits	47,806
400 Purchased Property Services	750
500 Other Purchased Services	518,390
600 Supplies	10,465
700 Property	700
Total Vocational Education	**$644,497**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	119,525
200 Personnel Services - Employee Benefits	71,091
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	2,050
500 Other Purchased Services	16,900
600 Supplies	4,050
Total Other Instructional Programs - Elementary / Secondary	**$219,616**
Total Instruction	**$18,761,226**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	603,594
200 Personnel Services - Employee Benefits	370,312
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	13,865
600 Supplies	12,020
800 Other Objects	760

Description	Amount
Total Support Services - Students	**$1,020,551**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	534,105
200 Personnel Services - Employee Benefits	289,557
300 Purchased Professional and Technical Services	11,540
500 Other Purchased Services	22,850
600 Supplies	58,950
800 Other Objects	2,250
Total Support Services - Instructional Staff	**$919,252**
2300 Support Services - Administration	
100 Personnel Services - Salaries	775,801
200 Personnel Services - Employee Benefits	525,892
300 Purchased Professional and Technical Services	100,500
400 Purchased Property Services	5,500
500 Other Purchased Services	67,100
600 Supplies	14,650
700 Property	4,500
800 Other Objects	25,000
Total Support Services - Administration	**$1,518,943**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	207,176
200 Personnel Services - Employee Benefits	146,285
300 Purchased Professional and Technical Services	3,400
400 Purchased Property Services	1,600
500 Other Purchased Services	2,350
600 Supplies	12,210
800 Other Objects	350
Total Support Services - Pupil Health	**$373,371**
2500 Support Services - Business	
100 Personnel Services - Salaries	224,067
200 Personnel Services - Employee Benefits	141,633
300 Purchased Professional and Technical Services	48,000
400 Purchased Property Services	400
500 Other Purchased Services	7,168
600 Supplies	31,000
700 Property	600
800 Other Objects	3,100
Total Support Services - Business	**$455,968**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	753,577
200 Personnel Services - Employee Benefits	512,596
300 Purchased Professional and Technical Services	35,500
400 Purchased Property Services	306,300
500 Other Purchased Services	113,555
600 Supplies	695,600

Description	Amount
700 Property	13,500
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	**$2,433,128**
2700 Student Transportation Services	
100 Personnel Services - Salaries	37,457
200 Personnel Services - Employee Benefits	30,781
400 Purchased Property Services	30,000
500 Other Purchased Services	1,338,500
600 Supplies	4,300
800 Other Objects	300
Total Student Transportation Services	**$1,441,338**
2800 Support Services - Central	
100 Personnel Services - Salaries	217,230
200 Personnel Services - Employee Benefits	121,505
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	35,000
500 Other Purchased Services	77,200
600 Supplies	155,000
700 Property	20,000
800 Other Objects	1,000
Total Support Services - Central	**$633,435**
2900 Other Support Services	
500 Other Purchased Services	23,181
Total Other Support Services	**$23,181**
Total Support Services	**$8,819,167**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	216,107
200 Personnel Services - Employee Benefits	46,531
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	3,200
500 Other Purchased Services	73,250
600 Supplies	38,100
700 Property	12,000
800 Other Objects	11,200
Total Student Activities	**$435,388**
3300 Community Services	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,158
400 Purchased Property Services	1,000
600 Supplies	250
700 Property	2,000
Total Community Services	**$17,408**
Total Operation of Non-Instructional Services	**$452,796**

)escription	Amount
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	474,963
900 Other Uses of Funds	2,450,000
Total Debt Service / Other Expenditures and Financing Uses	**$2,924,963**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	320,000
Total Interfund Transfers - Out	**$320,000**
5900 Budgetary Reserve	
800 Other Objects	175,000
Total Budgetary Reserve	**$175,000**
Total Other Expenditures and Financing Uses	**$3,419,963**
'OTAL EXPENDITURES	**$31,453,152**

Cash and Short-Term Investments	06/30/2018 Estimate	06/30/2019 Projection
General Fund	6,400,000	5,950,000
Public Purpose (Expendable) Trust Fund	55,000	55,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,100,000	1,100,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	290,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	15,000	15,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$7,870,000**	**$7,410,000**

Long-Term Investments	06/30/2018 Estimate	06/30/2019 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

.ong-Term Investments	06/30/2018 Estimate	06/30/2019 Projection
Permanent Fund		
'otal Long-Term Investments		
'OTAL CASH AND INVESTMENTS	$7,870,000	$7,410,000

ong-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
General Fund		
0510 Bonds Payable	20,100,000	17,650,000
0520 Extended-Term Financing Agreements Payable	18,000	
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	763,000	770,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	**$20,881,000**	**$18,420,000**
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		
Total Public Purpose (Expendable) Trust Fund		
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		
Total Other Comptroller-Approved Special Revenue Funds		
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		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

ong-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		

ong-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		
Total Permanent Fund		
Total Long-Term Indebtedness	**$20,881,000**	**$18,420,000**

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	**$20,881,000**	**$18,420,000**

2018-2019 Final General Fund Budget

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Account Description	Amounts
0810 Nonspendable Fund Balance	1,711
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,280,000
0840 Assigned Fund Balance	455,522
0850 Unassigned Fund Balance	1,986,712
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$3,722,234**
5900 Budgetary Reserve	**175,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$3,898,945**