

# 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

Henry Karg

(814)676-5628

Extn :1513

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

hkarg@cranberrysd.org

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Cranberry Area SD	COUNTY : Venango	AUN : 106611303
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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	\$19027213
Ending Unassigned Fund Balance	\$921332
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.8%

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> Cranberry Area SD	<b>County :</b> Venango	<b>AUN Number :</b> 106611303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/21/18
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.  (A x B x TR) - C: \$18,236.98 C x 2%: \$11,769.08	The district 2018 Homestead/Farmstead calculation for each taxpayer resulted in a total of _____ for ____ approved Homesteads and _____ for __ approved Farmsteads. This calculation is applied to each qualified taxpayer and is the most accurate.
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.	\$75,000-Spec Ed; \$25,000-Computer Tech; \$50,000-Federal/State carryover; \$100,000-Retirement Incentives & L-T Subs; \$50,000-Litigation/Other Legal; \$50,000-District Equip; \$50,000-Cyber Charter or Tuition; & \$2,100,000 - District Non-Reimbursable Constru
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	

<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	2,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	921,332
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,421,332</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	7,275,324
7000 Revenue from State Sources	11,438,407
8000 Revenue from Federal Sources	313,482
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$19,027,213</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$22,448,545</u></b>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	5,511,393
6112 Interim Real Estate Taxes	15,700
6113 Public Utility Realty Taxes	6,700
6114 Payments in Lieu of Current Taxes - State / Local	6,505
6120 Current Per Capita Taxes, Section 679	27,893
6140 Current Act 511 Taxes - Flat Rate Assessments	111,263
6150 Current Act 511 Taxes - Proportional Assessments	846,200
6400 Delinquencies on Taxes Levied / Assessed by the LEA	453,630
6500 Earnings on Investments	62,400
6700 Revenues from LEA Activities	22,350
6800 Revenues from Intermediary Sources / Pass-Through Funds	190,000
6910 Rentals	500
6940 Tuition from Patrons	15,790
6990 Refunds and Other Miscellaneous Revenue	5,000

**REVENUE FROM LOCAL SOURCES \$7,275,324****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	6,779,642
7160 Tuition for Orphans Subsidy	34,800
7271 Special Education funds for School-Aged Pupils	888,370
7311 Pupil Transportation Subsidy	698,204
7312 Nonpublic and Charter School Pupil Transportation Subsidy	9,625
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	236,212
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,488
7340 State Property Tax Reduction Allocation	588,454
7505 Ready to Learn Block Grant	207,812
7810 State Share of Social Security and Medicare Taxes	368,900
7820 State Share of Retirement Contributions	1,604,900

**REVENUE FROM STATE SOURCES \$11,438,407****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	269,227
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	44,255

**REVENUE FROM FEDERAL SOURCES \$313,482****TOTAL ESTIMATED REVENUES AND OTHER SOURCES 19,027,213**

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,511,393
Amount of Tax Relief for Homestead Exclusions	<u>\$588,454</u>
Total Approx. Tax Revenue:	\$6,099,847
Approx. Tax Levy for Tax Rate Calculation:	\$6,606,157

Venango

Total

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<b>2017-18 Data</b>		
a. Assessed Value	\$465,040,550	\$465,040,550
b. Real Estate Mills	13.6425	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$514,940,118	\$514,940,118
d. Assessed Value	\$468,764,450	\$468,764,450
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$6,344,316	\$6,344,316
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$6,344,316	\$6,344,316
(f Total * g)		
i. Base Mills Subject to Index	13.6425	
(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	91.58632%	91.58632%
k. Tax Levy Needed	\$6,606,157	\$6,606,157
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>14.0927</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,606,157	\$6,606,157
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,017,703
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,511,393
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$5,511,393

Amount of Tax Relief for Homestead Exclusions

\$588,454

Total Approx. Tax Revenue:

\$6,099,847

Approx. Tax Levy for Tax Rate Calculation:

\$6,606,157

Venango

Total

**Index Maximums**

p. Maximum Mills Based On Index

14.0927

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$6,606,157

\$6,606,157

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 \* Est. Pct. Collection)

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead

\$15,340.00

V. Number of Homestead/Farmstead Properties

2899

2899

Median Assessed Value of Homestead Properties

\$74,530



Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$5,511,393</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$588,454</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$6,099,847</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$6,606,157</b>	
	<b>Venango</b>	<b>Total</b>

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$588,454	Lowering RE Tax Rate	\$0	\$588,454
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$588,454</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>
Venango	468,764,450	14.0927	6,606,157			91.58632%	
<b>Totals:</b>	<b>468,764,450</b>		<b>6,606,157</b>	<b>588,454</b>	<b>6,017,703</b>	<b>91.58632%</b>	<b>5,511,393</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		27,893
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	\$5.00	\$0.00	34,230
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	68,450
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 148,580 111,263**

	<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%	775,800	775,800
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	70,400	70,400
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 846,200 846,200**

**Total Act 511, Current Taxes 957,463**

<b>Act 511 Tax Limit --&gt;</b>	<b>514,940,118</b>	<b>12</b>	<b>6,179,281</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> Venango	13.6425	14.0927	3.30%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.3%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,595,173
1200 Special Programs - Elementary / Secondary	2,943,020
1300 Vocational Education	472,000
1400 Other Instructional Programs - Elementary / Secondary	71,788
1500 Nonpublic School Programs	5,000
<b>Total Instruction</b>	<b>\$12,086,981</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	670,429
2200 Support Services - Instructional Staff	599,870
2300 Support Services - Administration	1,185,345
2400 Support Services - Pupil Health	221,925
2500 Support Services - Business	325,538
2600 Operation and Maintenance of Plant Services	1,422,282
2700 Student Transportation Services	1,078,115
2800 Support Services - Central	278,902
2900 Other Support Services	47,636
<b>Total Support Services</b>	<b>\$5,830,042</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	446,885
<b>Total Operation of Non-Instructional Services</b>	<b>\$446,885</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,500
5200 Interfund Transfers - Out	661,805
<b>Total Other Expenditures and Financing Uses</b>	<b>\$663,305</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$19,027,213</b>

## 2018-2019 Final General Fund Budget

LEA : 106611303 Cranberry Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,578,140
200 Personnel Services - Employee Benefits	3,076,244
300 Purchased Professional and Technical Services	64,571
400 Purchased Property Services	63,050
500 Other Purchased Services	293,750
600 Supplies	465,098
700 Property	54,000
800 Other Objects	320
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,595,173</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,404,603
200 Personnel Services - Employee Benefits	766,409
300 Purchased Professional and Technical Services	396,058
400 Purchased Property Services	3,600
500 Other Purchased Services	323,500
600 Supplies	48,850
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,943,020</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	472,000
<b>Total Vocational Education</b>	<b>\$472,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	19,960
200 Personnel Services - Employee Benefits	10,568
400 Purchased Property Services	500
500 Other Purchased Services	39,960
600 Supplies	800
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$71,788</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	5,000
<b>Total Nonpublic School Programs</b>	<b>\$5,000</b>
<b>Total Instruction</b>	<b>\$12,086,981</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	379,400
200 Personnel Services - Employee Benefits	238,104
300 Purchased Professional and Technical Services	30,300
500 Other Purchased Services	9,600
600 Supplies	12,050
800 Other Objects	975
<b>Total Support Services - Students</b>	<b>\$670,429</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	331,605
200 Personnel Services - Employee Benefits	224,217
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	200
500 Other Purchased Services	250
600 Supplies	35,598
<b>Total Support Services - Instructional Staff</b>	<b>\$599,870</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	639,564
200 Personnel Services - Employee Benefits	364,889
300 Purchased Professional and Technical Services	104,092
500 Other Purchased Services	32,450
600 Supplies	25,350
800 Other Objects	19,000
<b>Total Support Services - Administration</b>	<b>\$1,185,345</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	106,652
200 Personnel Services - Employee Benefits	67,471
300 Purchased Professional and Technical Services	35,277
400 Purchased Property Services	300
500 Other Purchased Services	750
600 Supplies	10,825
800 Other Objects	650
<b>Total Support Services - Pupil Health</b>	<b>\$221,925</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	98,370
200 Personnel Services - Employee Benefits	61,768
300 Purchased Professional and Technical Services	125,600
400 Purchased Property Services	7,900
500 Other Purchased Services	25,900
600 Supplies	4,000
800 Other Objects	2,000
<b>Total Support Services - Business</b>	<b>\$325,538</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	482,374
200 Personnel Services - Employee Benefits	327,842
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	90,300
500 Other Purchased Services	40,100
600 Supplies	340,167
700 Property	15,000
800 Other Objects	125,999
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,422,282</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	27,632

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	24,003
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,021,480
<b>Total Student Transportation Services</b>	<b>\$1,078,115</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	114,418
200 Personnel Services - Employee Benefits	73,384
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	2,000
500 Other Purchased Services	15,000
600 Supplies	33,600
700 Property	23,000
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$278,902</b>
<b>2900 Other Support Services</b>	
100 Personnel Services - Salaries	18,614
200 Personnel Services - Employee Benefits	7,913
500 Other Purchased Services	21,109
<b>Total Other Support Services</b>	<b>\$47,636</b>
<b>Total Support Services</b>	<b>\$5,830,042</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	193,960
200 Personnel Services - Employee Benefits	86,760
300 Purchased Professional and Technical Services	30,950
400 Purchased Property Services	1,850
500 Other Purchased Services	99,600
600 Supplies	27,865
800 Other Objects	5,900
<b>Total Student Activities</b>	<b>\$446,885</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$446,885</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,500
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,500</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	661,805
<b>Total Interfund Transfers - Out</b>	<b>\$661,805</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$663,305</b>
<b>TOTAL EXPENDITURES</b>	<b>\$19,027,213</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	3,200,000	3,100,000
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	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,700,000	1,600,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	52,000	48,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$4,957,000</b>	<b>\$4,753,000</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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$4,957,000</b>	<b>\$4,753,000</b>
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**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	3,030,000	2,430,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,250,000	1,260,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,100,000	2,150,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$6,380,000</b>	<b>\$5,840,000</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>\$6,380,000</b>	<b>\$5,840,000</b>

**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	1,100,000	1,200,000
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	15,000	2,000
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 Short-Term Payables</b>	<b>\$1,115,000</b>	<b>\$1,202,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$7,495,000</b>	<b>\$7,042,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	921,332
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,421,332</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,421,332</b>
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