

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2018



President of the Board - Original Signature Required6-20-18

Date

Secretary of the Board - Original Signature Required6-20-18

Date

Chief School Administrator - Original Signature Required6-20-18

Date

Ann Marie Ohmnacht

Contact Person

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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 : Pocono Mountain SD	COUNTY : Monroe	AUN : 120455403
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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	\$217100000
Ending Unassigned Fund Balance	\$18715013
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.6%

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


Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-20-18
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Pocono Mountain SD	County : Monroe	AUN Number : 120455403
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/16/18
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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>
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 to be utilized for annual operating contingencies that may occur during the course of the fiscal 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.	Estimated Ending Unassigned Fund Balance is on hand to maintain reserve for future 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.	Committed Fund Balance is to be utilized for capital improvements, infrastructure and contingencies.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	27,136	
0820 Restricted Fund Balance	160,008	
0830 Committed Fund Balance	3,828,241	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	24,515,013	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$28,343,254</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	142,630,336	
7000 Revenue from State Sources	64,749,664	
8000 Revenue from Federal Sources	3,920,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$211,300,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$239,643,254</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	121,476,181
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	145,000
6114 Payments in Lieu of Current Taxes - State / Local	195,000
6150 Current Act 511 Taxes - Proportional Assessments	7,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	10,800,000
6500 Earnings on Investments	850,000
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,625,000
6910 Rentals	14,000
6920 Contributions and Donations from Private Sources	145,000
6940 Tuition from Patrons	7,155
6960 Services Provided Other Local Governmental Units / LEAs	40,000
6990 Refunds and Other Miscellaneous Revenue	138,000
REVENUE FROM LOCAL SOURCES	\$142,630,336
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	27,465,615
7160 Tuition for Orphans Subsidy	900,000
7271 Special Education funds for School-Aged Pupils	5,851,898
7299 Program Revenues Not Listed Previously in the 7200 Series	100,000
7311 Pupil Transportation Subsidy	2,303,125
7312 Nonpublic and Charter School Pupil Transportation Subsidy	146,875
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	966,938
7330 Health Services (Medical, Dental, Nurse, Act 25)	185,000
7340 State Property Tax Reduction Allocation	6,201,319
7505 Ready to Learn Block Grant	1,534,068
7810 State Share of Social Security and Medicare Taxes	3,558,989
7820 State Share of Retirement Contributions	15,535,837
REVENUE FROM STATE SOURCES	\$64,749,664
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,525,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	390,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	50,000
8517 NCLB, Title IV - 21st Century Schools	55,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	900,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$3,920,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	211,300,000

AUN: 120455403 Pocono Mountain SD

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

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Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$121,476,181

Amount of Tax Relief for Homestead Exclusions \$6,205,590

Total Approx. Tax Revenue: \$127,681,771

Approx. Tax Levy for Tax Rate Calculation: \$137,887,087

Monroe

Total

2017-18 Data

a. Assessed Value	\$1,018,376,040	\$1,018,376,040
b. Real Estate Mills	135.2900	

I. 2018-19 Data

c. 2016 STEB Market Value	\$5,694,040,152	\$5,694,040,152
d. Assessed Value	\$1,019,196,444	\$1,019,196,444
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy	\$137,776,094	\$137,776,094
(a * b)		

2018-19 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$137,776,094	\$137,776,094
(f Total * g)		
i. Base Mills Subject to Index	135.2900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	92.25000%	92.25000%
k. Tax Levy Needed	\$137,887,087	\$137,887,087
(Approx. Tax Levy * g)		

I. 2018-19 Real Estate Tax Rate 135.2900

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$137,887,087	\$137,887,087
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions		\$131,681,497
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills		\$121,476,181
(n * Est. Pct. Collection)		

AUN: 120455403 Pocono Mountain SD

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

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Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$121,476,181

Amount of Tax Relief for Homestead Exclusions

\$6,205,590

Total Approx. Tax Revenue:

\$127,681,771

Approx. Tax Levy for Tax Rate Calculation:

\$137,887,087

Monroe

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	139.4839	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$142,161,495	\$142,161,495
IV. s. Millage Rate within Index? (If $l > p$ Then No)	Yes	
t. Tax Levy In Excess of Index (if $m > r$), $(m - r)$)	\$0	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$3,258.00	
V. Number of Homestead/Farmstead Properties	14081	14081
Median Assessed Value of Homestead Properties		\$23,670

AUN: 120455403 Pocono Mountain SD

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

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Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$121,476,181
 Amount of Tax Relief for Homestead Exclusions \$6,205,590
 Total Approx. Tax Revenue: \$127,681,771
 Approx. Tax Levy for Tax Rate Calculation: \$137,887,087

Monroe

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,201,319	Lowering RE Tax Rate	\$0	\$6,201,319
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,271			\$4,271
Amount of Tax Relief from State/Local Sources				\$6,205,590

CODE6111 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>
Monroe	1,019,196,444	135.2900	137,887,087			92.25000%	
Totals:	1,019,196,444		137,887,087	- 6,205,590	= 131,681,497	X 92.25000%	= 121,476,181

	<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	\$0.00	\$0.00	0
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			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			7,000,000
Total Act 511, Current Taxes			7,000,000
Act 511 Tax Limit -->	5,694,040,152	X	12
	Market Value		Mills
			68,328,482
			(511 Limit)

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> Monroe	135.2900	135.2900	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	87,646,940
1200 Special Programs - Elementary / Secondary	34,465,612
1300 Vocational Education	2,734,750
1400 Other Instructional Programs - Elementary / Secondary	2,788,296
1500 Nonpublic School Programs	15,500
Total Instruction	\$127,651,098
2000 Support Services	
2100 Support Services - Students	8,154,084
2200 Support Services - Instructional Staff	8,849,981
2300 Support Services - Administration	11,189,360
2400 Support Services - Pupil Health	2,132,863
2500 Support Services - Business	1,801,383
2600 Operation and Maintenance of Plant Services	17,364,192
2700 Student Transportation Services	13,061,801
2800 Support Services - Central	2,936,827
2900 Other Support Services	81,950
Total Support Services	\$65,572,441
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,161,451
3300 Community Services	43,000
Total Operation of Non-Instructional Services	\$4,204,451
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,742,010
5200 Interfund Transfers - Out	5,000
5900 Budgetary Reserve	925,000
Total Other Expenditures and Financing Uses	\$19,672,010
Total Estimated Expenditures and Other Financing Uses	\$217,100,000

2018-2019 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

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DescriptionAmount**1000 Instruction****1100 Regular Programs - Elementary / Secondary**

100 Personnel Services - Salaries	48,309,860
200 Personnel Services - Employee Benefits	32,277,984
300 Purchased Professional and Technical Services	157,490
400 Purchased Property Services	144,358
500 Other Purchased Services	5,660,124
600 Supplies	1,069,103
800 Other Objects	28,021

Total Regular Programs - Elementary / Secondary**\$87,646,940****1200 Special Programs - Elementary / Secondary**

100 Personnel Services - Salaries	13,572,703
200 Personnel Services - Employee Benefits	9,067,440
300 Purchased Professional and Technical Services	8,260,500
500 Other Purchased Services	3,468,850
600 Supplies	80,750
800 Other Objects	15,369

Total Special Programs - Elementary / Secondary**\$34,465,612****1300 Vocational Education**

500 Other Purchased Services	2,734,750
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Total Vocational Education**\$2,734,750****1400 Other Instructional Programs - Elementary / Secondary**

100 Personnel Services - Salaries	1,264,940
200 Personnel Services - Employee Benefits	844,860
300 Purchased Professional and Technical Services	70,000
500 Other Purchased Services	600,250
600 Supplies	7,846
800 Other Objects	400

Total Other Instructional Programs - Elementary / Secondary**\$2,788,296****1500 Nonpublic School Programs**

600 Supplies	15,500
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Total Nonpublic School Programs**\$15,500****Total Instruction****\$127,651,098****2000 Support Services****2100 Support Services - Students**

100 Personnel Services - Salaries	4,838,707
200 Personnel Services - Employee Benefits	3,231,799
300 Purchased Professional and Technical Services	65,000
500 Other Purchased Services	9,900
600 Supplies	5,678
800 Other Objects	3,000

Total Support Services - Students**\$8,154,084****2200 Support Services - Instructional Staff**

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	3,430,113
200 Personnel Services - Employee Benefits	2,705,991
300 Purchased Professional and Technical Services	233,700
400 Purchased Property Services	291,232
500 Other Purchased Services	247,344
600 Supplies	1,276,401
700 Property	652,000
800 Other Objects	13,200
Total Support Services - Instructional Staff	\$8,849,981
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,825,178
200 Personnel Services - Employee Benefits	3,368,112
300 Purchased Professional and Technical Services	1,374,000
400 Purchased Property Services	13,500
500 Other Purchased Services	321,073
600 Supplies	79,962
800 Other Objects	1,207,535
Total Support Services - Administration	\$11,189,360
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,251,248
200 Personnel Services - Employee Benefits	835,715
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	2,000
500 Other Purchased Services	4,700
600 Supplies	31,200
800 Other Objects	1,000
Total Support Services - Pupil Health	\$2,132,863
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	992,087
200 Personnel Services - Employee Benefits	662,621
400 Purchased Property Services	11,125
500 Other Purchased Services	102,200
600 Supplies	25,500
800 Other Objects	7,850
Total Support Services - Business	\$1,801,383
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	5,824,510
200 Personnel Services - Employee Benefits	3,890,222
300 Purchased Professional and Technical Services	1,496,000
400 Purchased Property Services	1,343,770
500 Other Purchased Services	514,500
600 Supplies	4,288,440
800 Other Objects	6,750
Total Operation and Maintenance of Plant Services	\$17,364,192
2700 <u>Student Transportation Services</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	6,136,785
200 Personnel Services - Employee Benefits	4,098,792
300 Purchased Professional and Technical Services	30,300
400 Purchased Property Services	46,000
500 Other Purchased Services	890,000
600 Supplies	1,857,424
800 Other Objects	2,500
Total Student Transportation Services	\$13,061,801
2800 Support Services - Central	
100 Personnel Services - Salaries	658,837
200 Personnel Services - Employee Benefits	440,040
300 Purchased Professional and Technical Services	1,186,100
500 Other Purchased Services	574,950
600 Supplies	21,500
800 Other Objects	55,400
Total Support Services - Central	\$2,936,827
2900 Other Support Services	
500 Other Purchased Services	81,950
Total Other Support Services	\$81,950
Total Support Services	\$65,572,441
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,940,514
200 Personnel Services - Employee Benefits	1,296,080
300 Purchased Professional and Technical Services	100,200
400 Purchased Property Services	84,500
500 Other Purchased Services	150,723
600 Supplies	334,956
800 Other Objects	254,478
Total Student Activities	\$4,161,451
3300 Community Services	
600 Supplies	29,000
800 Other Objects	14,000
Total Community Services	\$43,000
Total Operation of Non-Instructional Services	\$4,204,451
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	6,366,830
900 Other Uses of Funds	12,375,180
Total Debt Service / Other Expenditures and Financing Uses	\$18,742,010
5200 Interfund Transfers - Out	
900 Other Uses of Funds	5,000
Total Interfund Transfers - Out	\$5,000

<u>Description</u>	<u>Amount</u>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	925,000
Total Budgetary Reserve	\$925,000
Total Other Expenditures and Financing Uses	\$19,672,010
TOTAL EXPENDITURES	\$217,100,000

2018-2019 Final General Fund Budget

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Schedule Of Cash And Investments (CAIN)

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Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	45,000,000	35,000,000
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	1,756,000	2,213,000
Other Capital Projects Fund	200,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,000,000	1,750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	5,000,000	5,000,000
Private Purpose Trust Fund	220,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	250,000	250,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$54,426,000	\$44,413,000

Long-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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	5,000,000	5,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments06/30/2018 Estimate06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

\$5,000,000

\$5,000,000

TOTAL CASH AND INVESTMENTS

\$59,426,000

\$49,413,000

Long-Term Indebtedness**06/30/2018 Estimate****06/30/2019 Projection****General Fund**

0510 Bonds Payable	181,275,000	169,110,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	401,355	204,826
0540 Accumulated Compensated Absences	5,700,000	5,700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	35,000,000	37,000,000
0599 Other Noncurrent Liabilities	350,000,000	375,000,000

Total General Fund**\$572,376,355****\$587,014,826****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		

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

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

3,200,000

3,500,000

Total Internal Service Fund**\$3,200,000****\$3,500,000****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

\$575,576,355

\$590,514,826

Short-Term Payables

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	30,000,000	32,000,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	850,000	900,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	3,000,000	3,000,000
Private Purpose Trust Fund	4,000	4,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	250,000	250,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$34,104,000	\$36,154,000
TOTAL INDEBTEDNESS	\$609,680,355	\$626,668,826

2018-2019 Final General Fund Budget

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Fund Balance Summary (FBS)

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Account Description	Amounts
0810 Nonspendable Fund Balance	27,136
0820 Restricted Fund Balance	160,008
0830 Committed Fund Balance	3,828,241
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	18,715,013
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$22,543,254
5900 Budgetary Reserve	925,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$23,655,398