



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Gettysburg Area SD	COUNTY : Adams	AUN : 112013753
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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%

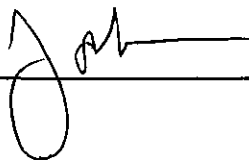
Did you raise property taxes in SY 2018-2019 (compared to 2017-2018 )? Yes   
No

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

Total Budgeted Expenditures	\$65185316
Ending Unassigned Fund Balance	\$4914145
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.5%

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 6/18/18
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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)

<b>School District Name :</b> Gettysburg Area SD	<b>County :</b> Adams	<b>AUN Number :</b> 112013753
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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> 5/8/18
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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.	Used for unplanned/unbudgeted/unforeseen expenses that may arise during the fiscal year = 0.54% of budget.
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.	Unassigned Fund Balance within regulations and Board policy limits.
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 for future Capital Items \$1,905,651 and future PSERS retirement costs \$3,896,024.

<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	495,902
0820 Restricted Fund Balance	3,621,123
0830 Committed Fund Balance	6,109,126
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,602,736
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$14,711,862</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	41,740,917
7000 Revenue from State Sources	18,401,785
8000 Revenue from Federal Sources	1,044,572
9000 Other Financing Sources	2,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$61,189,274</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$75,901,136</u></b>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	29,430,194
6112 Interim Real Estate Taxes	174,157
6113 Public Utility Realty Taxes	39,526
6114 Payments in Lieu of Current Taxes - State / Local	52,397
6115 Payments in Lieu of Current Taxes - Federal	10,624
6140 Current Act 511 Taxes - Flat Rate Assessments	96,590
6150 Current Act 511 Taxes - Proportional Assessments	7,657,959
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,439,992
6500 Earnings on Investments	266,389
6700 Revenues from LEA Activities	160,830
6800 Revenues from Intermediary Sources / Pass-Through Funds	380,215
6910 Rentals	722,148
6920 Contributions and Donations from Private Sources	46,774
6940 Tuition from Patrons	1,091,281
6990 Refunds and Other Miscellaneous Revenue	171,841

**REVENUE FROM LOCAL SOURCES****\$41,740,917****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	8,114,913
7160 Tuition for Orphans Subsidy	72,327
7220 Vocational Education	117,688
7250 Migratory Children	781
7271 Special Education funds for School-Aged Pupils	1,774,298
7311 Pupil Transportation Subsidy	1,794,840
7312 Nonpublic and Charter School Pupil Transportation Subsidy	113,960
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	438,790
7330 Health Services (Medical, Dental, Nurse, Act 25)	61,012
7340 State Property Tax Reduction Allocation	1,107,661
7810 State Share of Social Security and Medicare Taxes	892,973
7820 State Share of Retirement Contributions	3,912,542

**REVENUE FROM STATE SOURCES****\$18,401,785****REVENUE FROM FEDERAL SOURCES**

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	76,508
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	701,428
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	125,203

Amount

**REVENUE FROM FEDERAL SOURCES**

8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	27,783
8517 NCLB, Title IV - 21st Century Schools	18,723
8521 Vocational Education - Operating Expenditures	94,927

**REVENUE FROM FEDERAL SOURCES \$1,044,572**

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets	2,000
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**OTHER FINANCING SOURCES \$2,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 61,189,274**

Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$29,430,194</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,118,274</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$30,548,468</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$32,064,850</b>

	<b>Adams</b>	<b>Total</b>
<hr/>		
<b>2017-18 Data</b>		
a. Assessed Value	\$2,918,301,100	\$2,918,301,100
b. Real Estate Mills	10.8167	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$2,152,224,673	\$2,152,224,673
d. Assessed Value	\$2,939,113,820	\$2,939,113,820
e. Assessed Value of New Constr/ Renov	\$0	\$0
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<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$31,566,388	\$31,566,388
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2017-18 Tax Levy</b>	<b>\$31,566,388</b>	<b>\$31,566,388</b>
(f Total * g)		
i. Base Mills Subject to Index	10.8167	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.10000%	95.10000%
k. Tax Levy Needed	\$32,064,850	\$32,064,850
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>10.9097</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$32,064,850</b>	<b>\$32,064,850</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,946,576
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,430,194
(n * Est. Pct. Collection)		



Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$29,430,194</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,118,274</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$30,548,468</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$32,064,850</b>	
	<b>Adams</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	11.0763	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,554,506	\$32,554,506
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$15,220.00	
Number of Homestead/Farmstead Properties	6781	6781
Median Assessed Value of Homestead Properties		\$223,900

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Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$29,430,194</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,118,274</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$30,548,468</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$32,064,850</b>

<b>Adams</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,107,661	Lowering RE Tax Rate	\$0	\$1,107,661
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$10,613			\$10,613
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,118,274</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>
Adams	2,939,113,820	10.9097	32,064,850			95.10000%	
<b>Totals:</b>	<b>2,939,113,820</b>		<b>32,064,850</b>	- 1,118,274	= 30,946,576	X 95.10000%	= 29,430,194

	<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	96,590
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>96,590</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.200%	0.000%	6,735,267
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	671,202
6154 Current Act 511 Amusement Taxes	10.000%	0.000%	251,490
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>7,657,959</b>
<b>Total Act 511, Current Taxes</b>			<b>7,754,549</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>2,152,224,673 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>25,826,696</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> Adams	10.8167	10.9097	0.86%	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	1.200%	1.200%	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.4%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	2.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	26,108,446
1200 Special Programs - Elementary / Secondary	8,149,184
1300 Vocational Education	3,053,172
1400 Other Instructional Programs - Elementary / Secondary	738,560
1500 Nonpublic School Programs	22,047
<b>Total Instruction</b>	<b>\$38,071,409</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,590,285
2200 Support Services - Instructional Staff	1,643,976
2300 Support Services - Administration	3,500,329
2400 Support Services - Pupil Health	605,999
2500 Support Services - Business	781,115
2600 Operation and Maintenance of Plant Services	5,754,399
2700 Student Transportation Services	3,193,078
2800 Support Services - Central	1,275,323
2900 Other Support Services	44,305
<b>Total Support Services</b>	<b>\$18,388,809</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,329,982
3300 Community Services	7,550
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,337,532</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,152,988
5200 Interfund Transfers - Out	984,578
5500 Special and Extraordinary Items	900,000
5900 Budgetary Reserve	350,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,387,566</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$65,185,316</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	12,705,712
200 Personnel Services - Employee Benefits	8,691,925
300 Purchased Professional and Technical Services	423,228
400 Purchased Property Services	68,320
500 Other Purchased Services	3,024,682
600 Supplies	1,162,499
800 Other Objects	32,080
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$26,108,446</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,609,358
200 Personnel Services - Employee Benefits	1,271,323
300 Purchased Professional and Technical Services	4,139,193
400 Purchased Property Services	3,170
500 Other Purchased Services	1,090,634
600 Supplies	35,506
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,149,184</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	1,461,226
200 Personnel Services - Employee Benefits	955,916
300 Purchased Professional and Technical Services	268,343
400 Purchased Property Services	187,539
500 Other Purchased Services	6,610
600 Supplies	159,561
700 Property	12,977
800 Other Objects	1,000
<b>Total Vocational Education</b>	<b>\$3,053,172</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	116,730
200 Personnel Services - Employee Benefits	62,257
300 Purchased Professional and Technical Services	258,195
400 Purchased Property Services	107
500 Other Purchased Services	299,300
600 Supplies	1,971
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$738,560</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	22,047
<b>Total Nonpublic School Programs</b>	<b>\$22,047</b>
<b>Total Instruction</b>	<b>\$38,071,409</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	836,356
200 Personnel Services - Employee Benefits	633,658

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	36,615
400 Purchased Property Services	1,408
500 Other Purchased Services	850
600 Supplies	81,338
800 Other Objects	60
<b>Total Support Services - Students</b>	<b>\$1,590,285</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	768,768
200 Personnel Services - Employee Benefits	654,570
300 Purchased Professional and Technical Services	69,745
400 Purchased Property Services	12,584
500 Other Purchased Services	28,112
600 Supplies	95,444
800 Other Objects	14,753
<b>Total Support Services - Instructional Staff</b>	<b>\$1,643,976</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,812,823
200 Personnel Services - Employee Benefits	1,288,346
300 Purchased Professional and Technical Services	310,886
400 Purchased Property Services	7,940
500 Other Purchased Services	28,545
600 Supplies	34,879
800 Other Objects	16,910
<b>Total Support Services - Administration</b>	<b>\$3,500,329</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	331,907
200 Personnel Services - Employee Benefits	249,249
300 Purchased Professional and Technical Services	10,868
400 Purchased Property Services	475
500 Other Purchased Services	235
600 Supplies	10,570
700 Property	2,695
<b>Total Support Services - Pupil Health</b>	<b>\$605,999</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	434,963
200 Personnel Services - Employee Benefits	312,205
300 Purchased Professional and Technical Services	9,159
400 Purchased Property Services	3,285
500 Other Purchased Services	4,468
600 Supplies	16,885
800 Other Objects	150
<b>Total Support Services - Business</b>	<b>\$781,115</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,074,606
200 Personnel Services - Employee Benefits	1,508,640

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	168,838
400 Purchased Property Services	535,996
500 Other Purchased Services	258,936
600 Supplies	1,128,605
700 Property	76,653
800 Other Objects	2,125
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,754,399</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	68,754
200 Personnel Services - Employee Benefits	49,386
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	500
500 Other Purchased Services	3,065,988
600 Supplies	4,450
<b>Total Student Transportation Services</b>	<b>\$3,193,078</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	526,771
200 Personnel Services - Employee Benefits	396,195
300 Purchased Professional and Technical Services	66,310
400 Purchased Property Services	7,250
500 Other Purchased Services	80,619
600 Supplies	129,279
700 Property	66,000
800 Other Objects	2,899
<b>Total Support Services - Central</b>	<b>\$1,275,323</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	29,044
800 Other Objects	15,261
<b>Total Other Support Services</b>	<b>\$44,305</b>
<b>Total Support Services</b>	<b>\$18,388,809</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	616,890
200 Personnel Services - Employee Benefits	337,962
300 Purchased Professional and Technical Services	126,797
400 Purchased Property Services	34,525
500 Other Purchased Services	72,997
600 Supplies	98,996
700 Property	13,750
800 Other Objects	28,065
<b>Total Student Activities</b>	<b>\$1,329,982</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	1,650
800 Other Objects	5,900



<u>Description</u>	<u>Amount</u>
<b>Total Community Services</b>	<b>\$7,550</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,337,532</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,372,988
900 Other Uses of Funds	3,780,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,152,988</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	984,578
<b>Total Interfund Transfers - Out</b>	<b>\$984,578</b>
<b>5500 Special and Extraordinary Items</b>	
900 Other Uses of Funds	900,000
<b>Total Special and Extraordinary Items</b>	<b>\$900,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	350,000
<b>Total Budgetary Reserve</b>	<b>\$350,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,387,566</b>
<b>TOTAL EXPENDITURES</b>	<b>\$65,185,316</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	14,500,000	12,500,000
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	3,800,000	3,800,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,300,000	1,300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	175,000	180,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$19,775,000</b>	<b>\$17,780,000</b>
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**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	4,000,000	4,000,000
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	770,000	775,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	215,000	220,000
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		

**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$4,985,000</b>	<b>\$4,995,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$24,760,000</b>	<b>\$22,775,000</b>

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	25,890,000	23,545,000
0520 Extended-Term Financing Agreements Payable	13,326,000	11,891,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,550,000	1,575,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,400,000	1,420,000
0599 Other Noncurrent Liabilities	80,000,000	79,000,000

<b>Total General Fund</b>	<b>\$122,166,000</b>	<b>\$117,431,000</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>\$122,166,000</b>	<b>\$117,431,000</b>



**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	8,600,000	8,750,000
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	25,000	25,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	125,000	130,000
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>\$8,750,000</b>	<b>\$8,905,000</b>
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<b>TOTAL INDEBTEDNESS</b>	<b>\$130,916,000</b>	<b>\$126,336,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	495,902
0820 Restricted Fund Balance	3,621,123
0830 Committed Fund Balance	5,801,675
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,914,145
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$10,715,820</b>
<b>5900 Budgetary Reserve</b>	<b>350,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$15,182,845</b>