

# 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

6-20-18

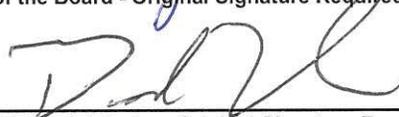
\_\_\_\_\_  
Date



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

6/20/18

\_\_\_\_\_  
Date



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

6/20/2018

\_\_\_\_\_  
Date

Danielle Penza

(610)489-5000

Extn :15005

\_\_\_\_\_  
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 : Methacton SD	COUNTY : Montgomery	AUN : 123465303
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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.

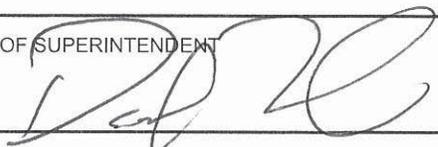
Total Budgeted Expenditures	\$109398167
Ending Unassigned Fund Balance	\$7583641
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.9%

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 6/20/2018
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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> Methacton SD	<b>County :</b> Montgomery	<b>AUN Number :</b> 123465303
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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> 5.16.18
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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.	To be used for unanticipated expenses that occur during the 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.	To be used for unanticipated expenses that occur during the 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.	Board approved unallocated fund balance ending June 30, 2017 in excess of 7% of the budget to be committed for use for the facilities Master Plan. It is also anticipated that the board will make the same commitment as of June 30, 2018.

<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	1,000,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	774,387
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,583,641
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$8,358,028</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	85,341,768
7000 Revenue from State Sources	23,345,237
8000 Revenue from Federal Sources	711,162
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$109,398,167</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$117,756,195</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	72,799,305
6112 Interim Real Estate Taxes	350,000
6113 Public Utility Realty Taxes	85,000
6114 Payments in Lieu of Current Taxes - State / Local	55,000
6120 Current Per Capita Taxes, Section 679	90,000
6140 Current Act 511 Taxes - Flat Rate Assessments	190,000
6150 Current Act 511 Taxes - Proportional Assessments	8,057,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,345,000
6500 Earnings on Investments	449,463
6700 Revenues from LEA Activities	160,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	915,000
6910 Rentals	71,000
6940 Tuition from Patrons	545,000
6990 Refunds and Other Miscellaneous Revenue	230,000

**REVENUE FROM LOCAL SOURCES \$85,341,768**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	6,766,093
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	2,465,613
7311 Pupil Transportation Subsidy	1,700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	300,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	468,194
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	2,063,532
7505 Ready to Learn Block Grant	250,000
7810 State Share of Social Security and Medicare Taxes	1,715,403
7820 State Share of Retirement Contributions	7,476,402

**REVENUE FROM STATE SOURCES \$23,345,237**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	328,536
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	96,899
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	265,727

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$711,162</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>109,398,167</b>
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Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$72,799,305
Amount of Tax Relief for Homestead Exclusions	<u>\$2,063,532</u>
Total Approx. Tax Revenue:	\$74,862,837
Approx. Tax Levy for Tax Rate Calculation:	\$77,888,243

Montgomery

Total

<b>2017-18 Data</b>		
a. Assessed Value	\$2,588,920,304	\$2,588,920,304
b. Real Estate Mills	29.4585	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$3,821,601,628	\$3,821,601,628
d. Assessed Value	\$2,592,550,127	\$2,592,550,127
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$76,265,709	\$76,265,709
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$76,265,709	\$76,265,709
(f Total * g)		
i. Base Mills Subject to Index	29.4585	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.01000%	96.01000%
k. Tax Levy Needed	\$77,888,243	\$77,888,243
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>30.0431</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$77,888,243	\$77,888,243
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$75,824,711
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$72,799,305
(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>\$72,799,305</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,063,532</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$74,862,837</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$77,888,243</b>	
	<b>Montgomery</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	30.1655	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$78,205,571	\$78,205,571
<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	\$8,231.00	
Number of Homestead/Farmstead Properties	8361	8361
Median Assessed Value of Homestead Properties		\$173,660

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Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$72,799,305
Amount of Tax Relief for Homestead Exclusions	<u>\$2,063,532</u>
Total Approx. Tax Revenue:	\$74,862,837
Approx. Tax Levy for Tax Rate Calculation:	\$77,888,243
	Montgomery <span style="float: right;">Total</span>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,063,532	Lowering RE Tax Rate	\$0	\$2,063,532
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,063,532</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Montgomery	2,592,550,127	30.0431	77,888,243			96.01000%	
<b>Totals:</b>	<b>2,592,550,127</b>		<b>77,888,243</b>	- 2,063,532	= 75,824,711	X 96.01000%	= 72,799,305

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		90,000
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	\$10.00	\$0.00	90,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	100,000
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>190,000</b>
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%	7,055,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	950,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	52,000
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>8,057,000</b>
<b>Total Act 511, Current Taxes</b>			<b>8,247,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>3,821,601,628 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>45,859,220</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		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> Montgomery	29.4585	30.0431	1.99%	Yes	2.4%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%			
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	2.4%			
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	0.500%	0.500%	0.00%	Yes	2.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%			
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	2.4%			

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	42,583,171
1200 Special Programs - Elementary / Secondary	16,889,535
1300 Vocational Education	2,427,985
1400 Other Instructional Programs - Elementary / Secondary	358,156
1500 Nonpublic School Programs	2,434
1600 Adult Education Programs	203,400
<b>Total Instruction</b>	<b>\$62,464,681</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,604,870
2200 Support Services - Instructional Staff	2,821,763
2300 Support Services - Administration	6,321,128
2400 Support Services - Pupil Health	1,778,505
2500 Support Services - Business	1,022,057
2600 Operation and Maintenance of Plant Services	8,812,449
2700 Student Transportation Services	7,749,354
2800 Support Services - Central	2,141,954
2900 Other Support Services	79,770
<b>Total Support Services</b>	<b>\$35,331,850</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,524,323
3300 Community Services	2,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,526,323</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,875,313
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,075,313</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$109,398,167</b>

## 2018-2019 Final General Fund Budget

LEA : 123465303 Methacton SD

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	22,860,676
200 Personnel Services - Employee Benefits	14,903,566
300 Purchased Professional and Technical Services	2,114,250
400 Purchased Property Services	722,000
500 Other Purchased Services	732,090
600 Supplies	1,210,687
700 Property	25,593
800 Other Objects	14,309
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$42,583,171</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,220,939
200 Personnel Services - Employee Benefits	5,190,775
300 Purchased Professional and Technical Services	2,604,000
500 Other Purchased Services	1,405,800
600 Supplies	63,021
700 Property	5,000
800 Other Objects	400,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$16,889,535</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	773,924
200 Personnel Services - Employee Benefits	441,352
400 Purchased Property Services	1,760
500 Other Purchased Services	1,196,168
600 Supplies	14,781
<b>Total Vocational Education</b>	<b>\$2,427,985</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	134,637
200 Personnel Services - Employee Benefits	77,785
300 Purchased Professional and Technical Services	24,250
400 Purchased Property Services	4,600
500 Other Purchased Services	115,000
600 Supplies	1,800
800 Other Objects	84
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$358,156</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	2,434
<b>Total Nonpublic School Programs</b>	<b>\$2,434</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	77,380
200 Personnel Services - Employee Benefits	5,920
300 Purchased Professional and Technical Services	95,000
500 Other Purchased Services	16,000

<u>Description</u>	<u>Amount</u>
600 Supplies	9,100
<b>Total Adult Education Programs</b>	<b>\$203,400</b>
<b>Total Instruction</b>	<b>\$62,464,681</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	2,610,475
200 Personnel Services - Employee Benefits	1,655,486
300 Purchased Professional and Technical Services	300,750
500 Other Purchased Services	7,550
600 Supplies	29,009
800 Other Objects	1,600
<b>Total Support Services - Students</b>	<b>\$4,604,870</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,480,587
200 Personnel Services - Employee Benefits	1,101,911
300 Purchased Professional and Technical Services	107,396
400 Purchased Property Services	2,000
500 Other Purchased Services	14,750
600 Supplies	110,811
700 Property	2,258
800 Other Objects	2,050
<b>Total Support Services - Instructional Staff</b>	<b>\$2,821,763</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	3,369,789
200 Personnel Services - Employee Benefits	2,069,155
300 Purchased Professional and Technical Services	704,555
400 Purchased Property Services	5,000
500 Other Purchased Services	71,340
600 Supplies	48,415
800 Other Objects	52,874
<b>Total Support Services - Administration</b>	<b>\$6,321,128</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	784,729
200 Personnel Services - Employee Benefits	509,213
300 Purchased Professional and Technical Services	445,200
400 Purchased Property Services	900
500 Other Purchased Services	500
600 Supplies	37,963
<b>Total Support Services - Pupil Health</b>	<b>\$1,778,505</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	458,074
200 Personnel Services - Employee Benefits	268,361
300 Purchased Professional and Technical Services	22,500
400 Purchased Property Services	3,444

## 2018-2019 Final General Fund Budget

LEA : 123465303 Methacton SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	244,148
600 Supplies	3,000
800 Other Objects	22,530
<b>Total Support Services - Business</b>	<b>\$1,022,057</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,493,656
200 Personnel Services - Employee Benefits	2,032,893
300 Purchased Professional and Technical Services	226,000
400 Purchased Property Services	935,865
500 Other Purchased Services	77,100
600 Supplies	1,573,200
700 Property	467,500
800 Other Objects	6,235
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,812,449</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	229,432
200 Personnel Services - Employee Benefits	171,794
300 Purchased Professional and Technical Services	52,830
500 Other Purchased Services	7,208,798
600 Supplies	86,500
<b>Total Student Transportation Services</b>	<b>\$7,749,354</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	724,829
200 Personnel Services - Employee Benefits	537,875
400 Purchased Property Services	260,975
500 Other Purchased Services	87,400
600 Supplies	357,600
700 Property	173,275
<b>Total Support Services - Central</b>	<b>\$2,141,954</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	79,770
<b>Total Other Support Services</b>	<b>\$79,770</b>
<b>Total Support Services</b>	<b>\$35,331,850</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	815,772
200 Personnel Services - Employee Benefits	350,290
300 Purchased Professional and Technical Services	92,000
400 Purchased Property Services	18,000
500 Other Purchased Services	78,378
600 Supplies	117,793
700 Property	5,000
800 Other Objects	47,090
<b>Total Student Activities</b>	<b>\$1,524,323</b>

<u>Description</u>	<u>Amount</u>
<b>3300 Community Services</b>	
500 Other Purchased Services	500
600 Supplies	1,500
<b>Total Community Services</b>	<b>\$2,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,526,323</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	2,340,891
900 Other Uses of Funds	7,534,422
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,875,313</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	200,000
<b>Total Budgetary Reserve</b>	<b>\$200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,075,313</b>
<b>TOTAL EXPENDITURES</b>	<b>\$109,398,167</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	14,000,000	14,000,000
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	425,000	425,000
Other Capital Projects Fund	8,500,000	8,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	95,000	95,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	400,000	400,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$23,670,000</b>	<b>\$23,670,000</b>

**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

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

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$23,670,000** **\$23,670,000**

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	74,420,000	75,680,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	2,018,288	1,863,785
0540 Accumulated Compensated Absences	2,321,626	2,350,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$78,759,914</b>	<b>\$79,893,785</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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Page - 3 of 6

**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>\$78,759,914</b>	<b>\$79,893,785</b>

**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 Projection**

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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$78,759,914</b>	<b>\$79,893,785</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	1,000,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	774,387
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,583,641
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,358,028</b>
<b>5900 Budgetary Reserve</b>	<b>200,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,558,028</b>