

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval**Date of Adoption of the General Fund Budget: 05/22/2018**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

John Zahorchak

(412)798-6356

Extn :

Contact Person

Telephone

Extension

zahorchakj@pbsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Plum Borough SD	COUNTY : Allegheny	AUN : 103027503
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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	\$64753076
Ending Unassigned Fund Balance	\$492938
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.8%

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

Yes ☒
No ☐

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2018

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Plum Borough SD	County : Allegheny	AUN Number : 103027503
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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
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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 set aside for unanticipated expense
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserve set aside for unanticipated expense

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,965,845
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,965,845</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	35,676,254
7000 Revenue from State Sources	26,448,915
8000 Revenue from Federal Sources	1,080,000
9000 Other Financing Sources	75,000
Total Estimated Revenues And Other Financing Sources	<u>\$63,280,169</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$65,246,014</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	29,399,999
6113 Public Utility Realty Taxes	31,001
6120 Current Per Capita Taxes, Section 679	90,000
6140 Current Act 511 Taxes - Flat Rate Assessments	121,000
6150 Current Act 511 Taxes - Proportional Assessments	4,129,254
6400 Delinquencies on Taxes Levied / Assessed by the LEA	930,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	94,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	580,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	126,000
6960 Services Provided Other Local Governmental Units / LEAs	20,000
6990 Refunds and Other Miscellaneous Revenue	45,000
REVENUE FROM LOCAL SOURCES	\$35,676,254
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	13,001,689
7160 Tuition for Orphans Subsidy	7,500
7271 Special Education funds for School-Aged Pupils	2,447,650
7311 Pupil Transportation Subsidy	1,421,676
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	893,362
7330 Health Services (Medical, Dental, Nurse, Act 25)	73,300
7340 State Property Tax Reduction Allocation	1,653,257
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	618,344
7810 State Share of Social Security and Medicare Taxes	1,176,017
7820 State Share of Retirement Contributions	5,126,120
REVENUE FROM STATE SOURCES	\$26,448,915
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	410,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	365,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	85,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	65,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$1,080,000
OTHER FINANCING SOURCES	
9330 Capital Projects Fund Transfers	75,000
OTHER FINANCING SOURCES	\$75,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	63,280,169

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$29,399,999	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,653,257</u>	
Total Approx. Tax Revenue:	\$31,053,256	
Approx. Tax Levy for Tax Rate Calculation:	\$33,318,437	
	Allegheny	Total

2017-18 Data		
a. Assessed Value	\$1,565,418,594	\$1,565,418,594
b. Real Estate Mills	20.2430	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,397,733,037	\$1,397,733,037
d. Assessed Value	\$1,580,893,504	\$1,580,893,504
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$31,688,769	\$31,688,769
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$31,688,769	\$31,688,769
(f Total * g)		
i. Base Mills Subject to Index	20.2430	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.84646%	92.84646%
k. Tax Levy Needed	\$33,318,437	\$33,318,437
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	21.0757	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$33,318,437	\$33,318,437
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$31,665,180
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,399,999
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$29,399,999	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,653,257</u>	
Total Approx. Tax Revenue:	\$31,053,256	
Approx. Tax Levy for Tax Rate Calculation:	\$33,318,437	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.8907	
q. Mills In Excess of Index (if (l > p), (l - p))	0.1850	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,025,972	\$33,025,972
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$292,465	\$292,465
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$271,543	\$271,543

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$10,070.00	
Number of Homestead/Farmstead Properties	7790	7790
Median Assessed Value of Homestead Properties		\$121,900

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,399,999
Amount of Tax Relief for Homestead Exclusions	<u>\$1,653,257</u>
Total Approx. Tax Revenue:	\$31,053,256
Approx. Tax Levy for Tax Rate Calculation:	\$33,318,437
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,653,257	Lowering RE Tax Rate	\$0	\$1,653,257
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,653,257

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>			<u>Net Tax Revenue</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>	<u>Exclusions</u>		<u>Percent Collected</u>	<u>Generated By Mills</u>	
Allegheny	1,580,893,504	21.0757	33,318,437				92.84646%		
Totals: 1,580,893,504 33,318,437 - 1,653,257 = 31,665,180 X 92.84646% = 29,399,999									
				<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>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00		90,000	90,000	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0	0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00		31,000	31,000	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00		0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00		0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0	0	
Total Current Act 511 Taxes – Flat Rate Assessments							121,000	121,000	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		3,834,254	3,834,254	
6152	Current Act 511 Occupation Taxes			0.000	0.000		0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		295,000	295,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%		0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000		0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%		0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000		0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0	0	
Total Current Act 511 Taxes – Proportional Assessments							4,129,254	4,129,254	
Total Act 511, Current Taxes								4,250,254	
Act 511 Tax Limit -->					1,397,733,037	X	12	16,772,796	
					Market Value		Mills	(511 Limit)	

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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>									
	Allegheny	20.2430	21.0757	4.12%	No	3.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,400,424
1200 Special Programs - Elementary / Secondary	6,333,615
1300 Vocational Education	951,000
1400 Other Instructional Programs - Elementary / Secondary	24,687
Total Instruction	\$37,709,726
2000 Support Services	
2100 Support Services - Students	1,770,853
2200 Support Services - Instructional Staff	605,013
2300 Support Services - Administration	3,301,373
2400 Support Services - Pupil Health	779,326
2500 Support Services - Business	414,307
2600 Operation and Maintenance of Plant Services	5,040,541
2700 Student Transportation Services	3,316,501
2800 Support Services - Central	1,041,755
Total Support Services	\$16,269,669
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,039,341
3300 Community Services	242,597
Total Operation of Non-Instructional Services	\$1,281,938
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,091,743
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$9,491,743
Total Estimated Expenditures and Other Financing Uses	\$64,753,076

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,156,785
200 Personnel Services - Employee Benefits	10,638,380
300 Purchased Professional and Technical Services	665,566
400 Purchased Property Services	262,800
500 Other Purchased Services	1,119,478
600 Supplies	544,615
700 Property	12,800
Total Regular Programs - Elementary / Secondary	\$30,400,424
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,255,047
200 Personnel Services - Employee Benefits	1,283,837
300 Purchased Professional and Technical Services	918,420
500 Other Purchased Services	1,786,311
600 Supplies	90,000
Total Special Programs - Elementary / Secondary	\$6,333,615
1300 <u>Vocational Education</u>	
500 Other Purchased Services	930,000
800 Other Objects	21,000
Total Vocational Education	\$951,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,400
200 Personnel Services - Employee Benefits	6,987
500 Other Purchased Services	300
Total Other Instructional Programs - Elementary / Secondary	\$24,687
Total Instruction	\$37,709,726
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,033,798
200 Personnel Services - Employee Benefits	616,405
300 Purchased Professional and Technical Services	108,500
500 Other Purchased Services	1,150
600 Supplies	8,900
800 Other Objects	2,100
Total Support Services - Students	\$1,770,853
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	359,669
200 Personnel Services - Employee Benefits	192,794
500 Other Purchased Services	13,000
600 Supplies	35,950
700 Property	3,600
Total Support Services - Instructional Staff	\$605,013

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<u>Description</u>	<u>Amount</u>
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,807,297
200 Personnel Services - Employee Benefits	1,087,682
300 Purchased Professional and Technical Services	309,944
500 Other Purchased Services	57,550
600 Supplies	27,100
800 Other Objects	11,800
Total Support Services - Administration	\$3,301,373
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	453,712
200 Personnel Services - Employee Benefits	257,911
300 Purchased Professional and Technical Services	35,297
400 Purchased Property Services	17,856
500 Other Purchased Services	50
600 Supplies	14,500
Total Support Services - Pupil Health	\$779,326
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	246,198
200 Personnel Services - Employee Benefits	157,909
500 Other Purchased Services	1,000
600 Supplies	8,000
800 Other Objects	1,200
Total Support Services - Business	\$414,307
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,899,933
200 Personnel Services - Employee Benefits	1,240,560
300 Purchased Professional and Technical Services	25,773
400 Purchased Property Services	1,097,096
500 Other Purchased Services	201,626
600 Supplies	508,553
700 Property	65,000
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$5,040,541
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,755,317
200 Personnel Services - Employee Benefits	983,710
300 Purchased Professional and Technical Services	11,970
400 Purchased Property Services	23,440
500 Other Purchased Services	128,671
600 Supplies	413,393
Total Student Transportation Services	\$3,316,501
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	293,327
200 Personnel Services - Employee Benefits	183,001
300 Purchased Professional and Technical Services	105,427

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	68,000
500	Other Purchased Services	4,000
600	Supplies	300,500
700	Property	87,500
Total Support Services - Central		\$1,041,755
Total Support Services		\$16,269,669
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	558,701
200	Personnel Services - Employee Benefits	248,859
300	Purchased Professional and Technical Services	85,000
400	Purchased Property Services	16,700
500	Other Purchased Services	23,750
600	Supplies	61,420
700	Property	34,302
800	Other Objects	10,609
Total Student Activities		\$1,039,341
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	153,981
200	Personnel Services - Employee Benefits	42,116
300	Purchased Professional and Technical Services	45,000
500	Other Purchased Services	1,500
Total Community Services		\$242,597
Total Operation of Non-Instructional Services		\$1,281,938
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	4,755,743
900	Other Uses of Funds	4,336,000
Total Debt Service / Other Expenditures and Financing Uses		\$9,091,743
5900 <u>Budgetary Reserve</u>		
800	Other Objects	400,000
Total Budgetary Reserve		\$400,000
Total Other Expenditures and Financing Uses		\$9,491,743
TOTAL EXPENDITURES		\$64,753,076

Cash and Short-Term Investments

	06/30/2018 Estimate	06/30/2019 Projection
General Fund	2,285,194	2,573,084
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	3,988,221	1,500,000
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 Cash and Short-Term Investments	\$6,273,415	\$4,073,084

Long-Term Investments

	06/30/2018 Estimate	06/30/2019 Projection
General Fund	1,711,002	
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		

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<u>Long-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$1,711,002	
TOTAL CASH AND INVESTMENTS	\$7,984,417	\$4,073,084

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	113,815,000	109,775,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	247,827	198,262
0540 Accumulated Compensated Absences	992,239	942,239
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	11,249,190	12,124,612
0599 Other Noncurrent Liabilities	399,892	399,892
Total General Fund	\$126,704,148	\$123,440,005
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		

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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	29,893	34,893
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$29,893	\$34,893
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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		

2018-2019 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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			
Total Permanent Fund			
Total Long-Term Indebtedness	\$126,734,041	\$123,474,898	

<u>Short-Term Payables</u>	<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		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$126,734,041	\$123,474,898

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	492,938
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$492,938
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$892,938