

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 6/28/18


Secretary of the Board - Original Signature Required

Date 6/25/18


Chief School Administrator - Original Signature Required

Date 6/28/18

John Zahorchak

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Contact Person

Telephone 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 : 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	\$64681313
Ending Unassigned Fund Balance	\$524634
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 6/28/18
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DUE DATE: AUGUST 15, 2018

Printed 6/28/2018 11:00:54 AM

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

(03/2006)

24 PS 6-687(a)(1)

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 6/28/18
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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 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	1,965,842
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>\$1,965,842</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	35,691,560
7000 Revenue from State Sources	26,453,660
8000 Revenue from Federal Sources	1,019,882
9000 Other Financing Sources	75,000
Total Estimated Revenues And Other Financing Sources	<u>\$63,240,102</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$65,205,944</u>

Amount

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	595,306
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 \$35,691,560

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	12,994,374
7160 Tuition for Orphans Subsidy	7,500
7271 Special Education funds for School-Aged Pupils	2,459,710
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 \$26,453,660

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	314,168
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,714
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	\$1,019,882
OTHER FINANCING SOURCES	
9330 Capital Projects Fund Transfers	75,000
OTHER FINANCING SOURCES	\$75,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	63,240,102

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 \$1,653,257

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)		

II. 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

(k / d * 1000) 21.0757

III.

m. Tax Levy Generated by Mills	\$33,318,437	\$33,318,437
(l / 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 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>
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>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	90,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	31,000
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

Total Current Act 511 Taxes – Flat Rate Assessments 121,000 121,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	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)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Allegheny	20.2430	21.0757	4.12%	No	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,558,578
1200 Special Programs - Elementary / Secondary	7,098,360
1300 Vocational Education	885,500
1400 Other Instructional Programs - Elementary / Secondary	24,687
Total Instruction	\$37,567,125
2000 Support Services	
2100 Support Services - Students	1,771,534
2200 Support Services - Instructional Staff	553,282
2300 Support Services - Administration	3,315,372
2400 Support Services - Pupil Health	778,239
2500 Support Services - Business	414,308
2600 Operation and Maintenance of Plant Services	5,020,347
2700 Student Transportation Services	3,406,501
2800 Support Services - Central	1,041,755
Total Support Services	\$16,301,338
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,049,342
3300 Community Services	271,765
Total Operation of Non-Instructional Services	\$1,321,107
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	\$64,681,313

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,585,136
200 Personnel Services - Employee Benefits	10,318,183
300 Purchased Professional and Technical Services	715,566
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	\$29,558,578
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,732,657
200 Personnel Services - Employee Benefits	1,570,972
300 Purchased Professional and Technical Services	918,420
500 Other Purchased Services	1,786,311
600 Supplies	90,000
Total Special Programs - Elementary / Secondary	\$7,098,360
1300 <u>Vocational Education</u>	
500 Other Purchased Services	864,500
800 Other Objects	21,000
Total Vocational Education	\$885,500
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	\$37,567,125
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,032,997
200 Personnel Services - Employee Benefits	617,887
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	\$1,771,534
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	307,794
200 Personnel Services - Employee Benefits	192,938
500 Other Purchased Services	13,000
600 Supplies	35,950
700 Property	3,600
Total Support Services - Instructional Staff	\$553,282

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<u>Description</u>	<u>Amount</u>
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,807,297
200 Personnel Services - Employee Benefits	1,087,681
300 Purchased Professional and Technical Services	309,944
500 Other Purchased Services	64,550
600 Supplies	34,100
800 Other Objects	11,800
Total Support Services - Administration	\$3,315,372
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	453,712
200 Personnel Services - Employee Benefits	256,824
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	\$778,239
2500 Support Services - Business	
100 Personnel Services - Salaries	246,198
200 Personnel Services - Employee Benefits	157,910
500 Other Purchased Services	1,000
600 Supplies	8,000
800 Other Objects	1,200
Total Support Services - Business	\$414,308
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,888,181
200 Personnel Services - Employee Benefits	1,224,919
300 Purchased Professional and Technical Services	25,773
400 Purchased Property Services	1,097,096
500 Other Purchased Services	208,825
600 Supplies	508,553
700 Property	65,000
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$5,020,347
2700 Student Transportation Services	
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	168,671
600 Supplies	463,393
Total Student Transportation Services	\$3,406,501
2800 Support Services - Central	
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	\$16,301,338
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	568,701
200 Personnel Services - Employee Benefits	248,860
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	\$1,049,342
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	177,331
200 Personnel Services - Employee Benefits	47,934
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	1,500
Total Community Services	\$271,765
Total Operation of Non-Instructional Services	\$1,321,107
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	\$64,681,313

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
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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		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments	\$1,711,002	
TOTAL CASH AND INVESTMENTS	\$7,984,417	\$4,073,084

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

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		

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

29,893

34,893

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**\$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

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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$126,734,041	\$123,474,898

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

TOTAL INDEBTEDNESS	\$126,734,041	\$123,474,898
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	524,631
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$524,631
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$924,631