

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Karen Colangelo

(570)648-5752

Extn :4123

Contact Person

Telephone

Extension

kcolangelo@indians.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 : Shamokin Area SD	COUNTY : Northumberland	AUN : 116496503
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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	\$32749539
Ending Unassigned Fund Balance	\$492226
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.5%

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
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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 : Shamokin Area SD	County : Northumberland	AUN Number : 116496503
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	contingency for unforeseen expenditures
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	estimated ending unassigned fund balance
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	assigned estimate to offset expenditures for psers, healthcare, and healthcare act fees/penalties

<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	2,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,781,100
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,781,100</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,656,320
7000 Revenue from State Sources	19,756,806
8000 Revenue from Federal Sources	1,047,539
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$27,460,665</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$35,241,765</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,840,595
6113 Public Utility Realty Taxes	6,500
6114 Payments in Lieu of Current Taxes - State / Local	38,000
6120 Current Per Capita Taxes, Section 679	40,000
6140 Current Act 511 Taxes - Flat Rate Assessments	67,000
6150 Current Act 511 Taxes - Proportional Assessments	2,125,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	675,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	485,083
6940 Tuition from Patrons	158,142
6980 Revenue from Community Services Activities	1,000
6990 Refunds and Other Miscellaneous Revenue	110,000
REVENUE FROM LOCAL SOURCES	\$6,656,320
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	12,642,008
7271 Special Education funds for School-Aged Pupils	1,728,710
7292 Pre-K Counts	340,000
7311 Pupil Transportation Subsidy	850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	351,447
7505 Ready to Learn Block Grant	514,641
7810 State Share of Social Security and Medicare Taxes	625,000
7820 State Share of Retirement Contributions	2,555,000
REVENUE FROM STATE SOURCES	\$19,756,806
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	823,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,000
8517 NCLB, Title IV - 21st Century Schools	18,539
8519 NCLB, Title VI - Flexibility and Accountability	40,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	16,000
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REVENUE FROM FEDERAL SOURCES	\$1,047,539
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,460,665
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Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$2,840,595
Amount of Tax Relief for Homestead Exclusions	<u>\$351,447</u>
Total Approx. Tax Revenue:	\$3,192,042
Approx. Tax Levy for Tax Rate Calculation:	\$3,693,323

Northumberland

Total

2017-18 Data		
a. Assessed Value	\$114,722,193	\$114,722,193
b. Real Estate Mills	30.9500	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$433,593,030	\$433,593,030
d. Assessed Value	\$115,092,643	\$115,092,643
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$3,550,652	\$3,550,652
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$3,550,652	\$3,550,652
(f Total * g)		
i. Base Mills Subject to Index	30.9500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	85.00000%	85.00000%
k. Tax Levy Needed	\$3,693,323	\$3,693,323
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	32.0900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,693,323	\$3,693,323
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,341,876
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,840,595
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,840,595
Amount of Tax Relief for Homestead Exclusions	<u>\$351,447</u>
Total Approx. Tax Revenue:	\$3,192,042
Approx. Tax Levy for Tax Rate Calculation:	\$3,693,323

	Northumberland	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	32.0951	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,693,910	\$3,693,910
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$2,291.00	
Number of Homestead/Farmstead Properties	4791	4791
Median Assessed Value of Homestead Properties		\$7,690

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,840,595
Amount of Tax Relief for Homestead Exclusions	<u>\$351,447</u>
Total Approx. Tax Revenue:	\$3,192,042
Approx. Tax Levy for Tax Rate Calculation:	\$3,693,323

	Northumberland	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$351,447	Lowering RE Tax Rate	\$0	\$351,447
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$351,447

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>
Northumberland	115,092,643	32.0900	3,693,323			85.00000%	
Totals:	115,092,643		3,693,323	351,447	3,341,876	85.00000%	2,840,595

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		40,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	40,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	27,000
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			67,000
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	1.000%	0.000%	1,350,000
6152 Current Act 511 Occupation Taxes	200.0000	0.000	475,000
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	75,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.0000	0.000	225,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			2,125,000
Total Act 511, Current Taxes			2,192,000
Act 511 Tax Limit -->		433,593,030 X	12
		Market Value	Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Northumberland	30.9500	32.0900	3.69%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.7%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.7%				
6152	Current Act 511 Occupation Taxes	200.0000	200.0000	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.7%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	3.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,181,842
1200 Special Programs - Elementary / Secondary	4,779,627
1300 Vocational Education	1,716,198
1400 Other Instructional Programs - Elementary / Secondary	1,000,779
1500 Nonpublic School Programs	35,000
1800 Pre-Kindergarten	340,000
Total Instruction	\$22,053,446
2000 Support Services	
2100 Support Services - Students	582,052
2200 Support Services - Instructional Staff	689,808
2300 Support Services - Administration	1,799,882
2400 Support Services - Pupil Health	582,484
2500 Support Services - Business	820,469
2600 Operation and Maintenance of Plant Services	3,125,706
2700 Student Transportation Services	1,497,827
2800 Support Services - Central	741,492
Total Support Services	\$9,839,720
3000 Operation of Non-Instructional Services	
3200 Student Activities	688,823
3300 Community Services	16,950
3400 Scholarships and Awards	600
Total Operation of Non-Instructional Services	\$706,373
5000 Other Expenditures and Financing Uses	
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$150,000
Total Estimated Expenditures and Other Financing Uses	\$32,749,539

2018-2019 Final General Fund Budget

LEA : 116496503 Shamokin Area SD

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,455,401
200 Personnel Services - Employee Benefits	5,316,361
300 Purchased Professional and Technical Services	230,500
400 Purchased Property Services	26,550
500 Other Purchased Services	1,723,825
600 Supplies	423,605
700 Property	5,500
800 Other Objects	100
Total Regular Programs - Elementary / Secondary	\$14,181,842
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,941,336
200 Personnel Services - Employee Benefits	1,616,555
300 Purchased Professional and Technical Services	739,720
400 Purchased Property Services	3,800
500 Other Purchased Services	418,816
600 Supplies	47,350
700 Property	10,600
800 Other Objects	1,450
Total Special Programs - Elementary / Secondary	\$4,779,627
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	337,896
200 Personnel Services - Employee Benefits	264,302
400 Purchased Property Services	5,800
500 Other Purchased Services	1,075,000
600 Supplies	33,200
Total Vocational Education	\$1,716,198
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	68,709
200 Personnel Services - Employee Benefits	43,797
300 Purchased Professional and Technical Services	750,000
500 Other Purchased Services	136,350
600 Supplies	1,923
Total Other Instructional Programs - Elementary / Secondary	\$1,000,779
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	35,000
Total Nonpublic School Programs	\$35,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	171,629
200 Personnel Services - Employee Benefits	115,456
400 Purchased Property Services	1,500
500 Other Purchased Services	1,000
600 Supplies	50,415

<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	\$340,000
Total Instruction	\$22,053,446
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	303,218
200 Personnel Services - Employee Benefits	237,454
300 Purchased Professional and Technical Services	28,100
500 Other Purchased Services	3,875
600 Supplies	8,105
800 Other Objects	1,300
Total Support Services - Students	\$582,052
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	335,862
200 Personnel Services - Employee Benefits	241,957
300 Purchased Professional and Technical Services	73,800
400 Purchased Property Services	1,000
500 Other Purchased Services	5,200
600 Supplies	19,500
800 Other Objects	12,489
Total Support Services - Instructional Staff	\$689,808
2300 Support Services - Administration	
100 Personnel Services - Salaries	880,490
200 Personnel Services - Employee Benefits	628,541
300 Purchased Professional and Technical Services	174,270
400 Purchased Property Services	12,660
500 Other Purchased Services	49,683
600 Supplies	34,613
700 Property	4,000
800 Other Objects	15,625
Total Support Services - Administration	\$1,799,882
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	275,812
200 Personnel Services - Employee Benefits	255,227
300 Purchased Professional and Technical Services	27,600
400 Purchased Property Services	850
500 Other Purchased Services	934
600 Supplies	21,261
800 Other Objects	800
Total Support Services - Pupil Health	\$582,484
2500 Support Services - Business	
100 Personnel Services - Salaries	381,529
200 Personnel Services - Employee Benefits	315,622
300 Purchased Professional and Technical Services	57,440

2018-2019 Final General Fund Budget

LEA : 116496503 Shamokin Area SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	19,328
500 Other Purchased Services	36,550
600 Supplies	9,300
800 Other Objects	700
Total Support Services - Business	\$820,469
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,012,369
200 Personnel Services - Employee Benefits	834,548
300 Purchased Professional and Technical Services	18,568
400 Purchased Property Services	222,182
500 Other Purchased Services	146,200
600 Supplies	891,239
800 Other Objects	600
Total Operation and Maintenance of Plant Services	\$3,125,706
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	8,000
500 Other Purchased Services	1,477,327
600 Supplies	8,500
800 Other Objects	1,000
Total Student Transportation Services	\$1,497,827
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	138,191
200 Personnel Services - Employee Benefits	116,170
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	47,000
500 Other Purchased Services	6,040
600 Supplies	119,141
700 Property	290,450
800 Other Objects	4,500
Total Support Services - Central	\$741,492
Total Support Services	\$9,839,720
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	316,852
200 Personnel Services - Employee Benefits	51,073
300 Purchased Professional and Technical Services	80,496
400 Purchased Property Services	18,480
500 Other Purchased Services	70,748
600 Supplies	134,554
800 Other Objects	16,620
Total Student Activities	\$688,823
3300 <u>Community Services</u>	
500 Other Purchased Services	4,550

<u>Description</u>	<u>Amount</u>
600 Supplies	10,000
800 Other Objects	2,400
Total Community Services	\$16,950
3400 <u>Scholarships and Awards</u>	
600 Supplies	600
Total Scholarships and Awards	\$600
Total Operation of Non-Instructional Services	\$706,373
5000 Other Expenditures and Financing Uses	
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$150,000
TOTAL EXPENDITURES	\$32,749,539

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	5,771,000	492,226
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,500,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,785,000	1,600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	20,000	20,000
Activity Fund	175,000	175,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,251,000	\$3,287,226

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	\$9,251,000	\$3,287,226
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	275,000	275,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	320,000	225,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$595,000	\$500,000
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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		

Total Public Purpose (Expendable) Trust Fund		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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 6,842,000 6,411,000
- 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 \$6,842,000 \$6,411,000

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

LEA : 116496503 Shamokin Area SD

Printed 5/15/2018 11:26:44 AM

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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$7,437,000	\$6,911,000

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	\$7,437,000	\$6,911,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	492,226
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,492,226
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,642,226