

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 6/14/18



Secretary of the Board - Original Signature Required

Date 6/14/18



Chief School Administrator - Original Signature Required

Date 6/14/18

John Fairchild

Contact Person

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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 : Lewisburg Area SD	COUNTY : Union	AUN : 116604003
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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.

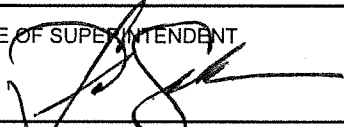
Total Budgeted Expenditures	\$35150290
Ending Unassigned Fund Balance	\$2812023
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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 6/15/18
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DUE DATE: AUGUST 15, 2018

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Lewisburg Area SD	County : Union	AUN Number : 116604003
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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 5/24/18
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<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	6,600
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,801,178
0850 Unassigned Fund Balance	2,529,850
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,331,028</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	25,422,416
7000 Revenue from State Sources	9,153,908
8000 Revenue from Federal Sources	573,966
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$35,150,290</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$41,481,318</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,092,916
6112 Interim Real Estate Taxes	160,000
6113 Public Utility Realty Taxes	27,000
6114 Payments in Lieu of Current Taxes - State / Local	51,500
6150 Current Act 511 Taxes - Proportional Assessments	6,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	505,000
6500 Earnings on Investments	55,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	260,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	200,000
6940 Tuition from Patrons	45,000
6980 Revenue from Community Services Activities	185,000
6990 Refunds and Other Miscellaneous Revenue	21,000
REVENUE FROM LOCAL SOURCES	\$25,422,416
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,687,749
7160 Tuition for Orphans Subsidy	3,000
7271 Special Education funds for School-Aged Pupils	1,098,095
7292 Pre-K Counts	85,000
7311 Pupil Transportation Subsidy	522,132
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	177,711
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	522,665
7501 PA Accountability Grants	168,400
7810 State Share of Social Security and Medicare Taxes	532,065
7820 State Share of Retirement Contributions	2,325,091
REVENUE FROM STATE SOURCES	\$9,153,908
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	275,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	243,966
REVENUE FROM FEDERAL SOURCES	\$573,966
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	35,150,290

Act 1 Index (current): 2.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:		\$17,092,916
Amount of Tax Relief for Homestead Exclusions		<u>\$522,665</u>
Total Approx. Tax Revenue:		\$17,615,581
Approx. Tax Levy for Tax Rate Calculation:		\$18,383,601
	Union	Total

2017-18 Data		
a. Assessed Value	\$1,041,520,380	\$1,041,520,380
b. Real Estate Mills	17.0300	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,155,202,640	\$1,155,202,640
d. Assessed Value	\$1,055,921,970	\$1,055,921,970
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$17,737,092	\$17,737,092
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$17,737,092	\$17,737,092
(f Total * g)		
i. Base Mills Subject to Index	17.0300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.70000%	95.70000%
k. Tax Levy Needed	\$18,383,601	\$18,383,601
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	17.4100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,383,601	\$18,383,601
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,860,936
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,092,916
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$17,092,916	
Amount of Tax Relief for Homestead Exclusions	<u>\$522,665</u>	
Total Approx. Tax Revenue:	\$17,615,581	
Approx. Tax Levy for Tax Rate Calculation:	\$18,383,601	
	Union	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.5068	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,485,815	\$18,485,815
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	\$9,977.00	
Number of Homestead/Farmstead Properties	3009	3009
Median Assessed Value of Homestead Properties		\$141,200

Act 1 Index (current): 2.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,092,916
Amount of Tax Relief for Homestead Exclusions	<u>\$522,665</u>
Total Approx. Tax Revenue:	\$17,615,581
Approx. Tax Levy for Tax Rate Calculation:	\$18,383,601

Union	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$522,665	Lowering RE Tax Rate	\$0		\$522,665
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$522,665

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>
Union	1,055,921,970	17.4100	18,383,601			95.70000%	
Totals:	1,055,921,970		18,383,601	522,665 =	17,860,936 X	95.70000% =	17,092,916

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 0 0

	<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	1.500%	0.000%	6,300,000	6,300,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0

Total Current Act 511 Taxes – Proportional Assessments 6,700,000 6,700,000

Total Act 511, Current Taxes 6,700,000

Act 511 Tax Limit -->	1,155,202,640 X	12	13,862,432
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index		2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u>									
	Union	17.0300	17.4100	2.24%	Yes	2.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$0.00	-100.00%	Yes	2.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$0.00	-100.00%	Yes	2.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.8%				
6143	Current Act 511 Local Services Taxes					2.8%				
6144	Current Act 511 Trailer Taxes					2.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					2.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	2.8%				
6152	Current Act 511 Occupation Taxes					2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6154	Current Act 511 Amusement Taxes					2.8%				
6155	Current Act 511 Business Privilege Taxes					2.8%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.8%				
6157	Current Act 511 Mercantile Taxes					2.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,828,919
1200 Special Programs - Elementary / Secondary	3,615,500
1300 Vocational Education	1,445,432
1400 Other Instructional Programs - Elementary / Secondary	456,300
1800 Pre-Kindergarten	160,040
Total Instruction	\$20,506,191
2000 Support Services	
2100 Support Services - Students	1,687,074
2200 Support Services - Instructional Staff	2,221,152
2300 Support Services - Administration	1,737,950
2400 Support Services - Pupil Health	390,377
2500 Support Services - Business	409,596
2600 Operation and Maintenance of Plant Services	2,590,891
2700 Student Transportation Services	1,237,293
2800 Support Services - Central	57,627
Total Support Services	\$10,331,960
3000 Operation of Non-Instructional Services	
3200 Student Activities	568,374
3300 Community Services	173,512
Total Operation of Non-Instructional Services	\$741,886
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,763,074
5200 Interfund Transfers - Out	573,125
5900 Budgetary Reserve	234,054
Total Other Expenditures and Financing Uses	\$3,570,253
Total Estimated Expenditures and Other Financing Uses	\$35,150,290

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	7,898,875
200 Personnel Services - Employee Benefits	5,732,114
300 Purchased Professional and Technical Services	25,010
400 Purchased Property Services	11,905
500 Other Purchased Services	807,002
600 Supplies	307,331
700 Property	42,242
800 Other Objects	4,440
Total Regular Programs - Elementary / Secondary	\$14,828,919
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,475,600
200 Personnel Services - Employee Benefits	1,635,842
300 Purchased Professional and Technical Services	474,596
500 Other Purchased Services	21,500
600 Supplies	7,162
700 Property	800
Total Special Programs - Elementary / Secondary	\$3,615,500
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	298,458
200 Personnel Services - Employee Benefits	223,326
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	920
500 Other Purchased Services	887,408
600 Supplies	15,770
700 Property	18,900
800 Other Objects	150
Total Vocational Education	\$1,445,432
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	257,133
200 Personnel Services - Employee Benefits	170,217
500 Other Purchased Services	22,000
600 Supplies	6,850
700 Property	100
Total Other Instructional Programs - Elementary / Secondary	\$456,300
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	72,019
200 Personnel Services - Employee Benefits	87,471
600 Supplies	550
Total Pre-Kindergarten	\$160,040
Total Instruction	\$20,506,191
2000 Support Services	
2100 <u>Support Services - Students</u>	

2018-2019 Final General Fund Budget

LEA : 116604003 Lewisburg Area SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	786,866
200 Personnel Services - Employee Benefits	579,798
300 Purchased Professional and Technical Services	245,060
500 Other Purchased Services	11,450
600 Supplies	54,600
700 Property	7,050
800 Other Objects	2,250
Total Support Services - Students	\$1,687,074
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	659,326
200 Personnel Services - Employee Benefits	518,676
300 Purchased Professional and Technical Services	226,700
400 Purchased Property Services	25,000
500 Other Purchased Services	13,050
600 Supplies	152,950
700 Property	623,750
800 Other Objects	1,700
Total Support Services - Instructional Staff	\$2,221,152
2300 Support Services - Administration	
100 Personnel Services - Salaries	890,881
200 Personnel Services - Employee Benefits	700,819
300 Purchased Professional and Technical Services	50,997
400 Purchased Property Services	1,025
500 Other Purchased Services	33,675
600 Supplies	25,353
700 Property	10,250
800 Other Objects	24,950
Total Support Services - Administration	\$1,737,950
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	227,870
200 Personnel Services - Employee Benefits	151,699
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	505
500 Other Purchased Services	249
600 Supplies	3,545
700 Property	700
800 Other Objects	309
Total Support Services - Pupil Health	\$390,377
2500 Support Services - Business	
100 Personnel Services - Salaries	184,790
200 Personnel Services - Employee Benefits	160,906
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	3,900
600 Supplies	10,500
700 Property	6,000
800 Other Objects	3,500

2018-2019 Final General Fund Budget

LEA : 116604003 Lewisburg Area SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
Total Support Services - Business	\$409,596
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	688,383
200 Personnel Services - Employee Benefits	653,508
300 Purchased Professional and Technical Services	139,000
400 Purchased Property Services	647,000
500 Other Purchased Services	145,000
600 Supplies	267,000
700 Property	50,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$2,590,891
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,235,293
700 Property	1,000
800 Other Objects	1,000
Total Student Transportation Services	\$1,237,293
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	32,269
200 Personnel Services - Employee Benefits	25,358
Total Support Services - Central	\$57,627
Total Support Services	\$10,331,960
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	342,738
200 Personnel Services - Employee Benefits	170,940
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	4,900
600 Supplies	3,500
700 Property	10,000
800 Other Objects	34,796
Total Student Activities	\$568,374
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	95,000
200 Personnel Services - Employee Benefits	65,512
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	5,000
600 Supplies	7,500
Total Community Services	\$173,512
Total Operation of Non-Instructional Services	\$741,886
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,485,074
900 Other Uses of Funds	1,278,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$2,763,074
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	573,125
Total Interfund Transfers - Out	\$573,125
5900 <u>Budgetary Reserve</u>	
800 Other Objects	234,054
Total Budgetary Reserve	\$234,054
Total Other Expenditures and Financing Uses	\$3,570,253
TOTAL EXPENDITURES	\$35,150,290

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	7,722,984	7,722,984
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	2,000,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	509,474	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	269,017	250,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,501,475	\$9,472,984

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	\$10,501,475	\$9,472,984

2018-2019 Final General Fund Budget

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Page - 1 of 6

Long-Term Indebtedness06/30/2018 Estimate06/30/2019 Projection**General 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 General Fund**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

2018-2019 Final General Fund Budget

LEA : 116604003 Lewisburg Area SD

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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

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 Permanent Fund		
Total Long-Term Indebtedness		

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	1,270,000	1,278,000
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		
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	\$1,270,000	\$1,278,000
TOTAL INDEBTEDNESS	\$1,270,000	\$1,278,000

Account Description	Amounts
0810 Nonspendable Fund Balance	6,600
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,519,005
0850 Unassigned Fund Balance	2,812,023
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,331,028
5900 Budgetary Reserve	234,054
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,571,682