

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

*E. Wanda*

*6-11-18*

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

\_\_\_\_\_  
Date

*Ginger Williams*

*6-11-18*

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

\_\_\_\_\_  
Date

*[Signature]*

*6-11-18*

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

\_\_\_\_\_  
Date

Ginger Williams

(814)781-2111 Extn :

Contact Person

Telephone

Extension

gwilliams@smasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Saint Marys Area SD	COUNTY : Elk	AUN : 109248003
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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	\$32009151
Ending Unassigned Fund Balance	\$1920000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.0%

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 6-11-18
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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)

<b>School District Name :</b> Saint Marys Area SD	<b>County :</b> Elk	<b>AUN Number :</b> 109248003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 4-18-18
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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>
1540	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$348,434.00 C x 2%: \$6,968.68</p>	<p>Calculations are correct, the system pulling the prior year millage rate and not the new millage rate. Assessed Value of \$1,880 x Number of Approved Properties of 5,429 x 2018-19 Millage of 34.14 = \$348,450</p>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$203,771.00 Function 2200, Object 200: \$296,488.00</p>	<p>Teacher professional development and educational credit reimbursement.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>Contingency funds budgeted</p>
8080	<p>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.</p>	<p>Prudent fiscal management</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Prudent fiscal management</p>

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,095,332
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,920,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$8,015,332</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	15,281,960
7000 Revenue from State Sources	12,459,031
8000 Revenue from Federal Sources	526,898
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$28,267,889</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$36,283,221</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	9,978,299
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	13,400
6114 Payments in Lieu of Current Taxes - State / Local	143,273
6120 Current Per Capita Taxes, Section 679	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	89,000
6150 Current Act 511 Taxes - Proportional Assessments	3,399,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	940,000
6500 Earnings on Investments	68,804
6700 Revenues from LEA Activities	43,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	511,884
6910 Rentals	8,000
6920 Contributions and Donations from Private Sources	23,000
6940 Tuition from Patrons	1,800
6980 Revenue from Community Services Activities	24,000
6990 Refunds and Other Miscellaneous Revenue	3,000

**REVENUE FROM LOCAL SOURCES \$15,281,960****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	6,964,318
7220 Vocational Education	49,779
7271 Special Education funds for School-Aged Pupils	1,297,509
7311 Pupil Transportation Subsidy	916,448
7312 Nonpublic and Charter School Pupil Transportation Subsidy	217,140
7330 Health Services (Medical, Dental, Nurse, Act 25)	49,739
7340 State Property Tax Reduction Allocation	348,434
7810 State Share of Social Security and Medicare Taxes	498,299
7820 State Share of Retirement Contributions	2,117,365

**REVENUE FROM STATE SOURCES \$12,459,031****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	325,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,898
8521 Vocational Education - Operating Expenditures	26,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$526,898</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>28,267,889</b>
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Act 1 Index (current): 3.1%

Calculation Method:

	Rate		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$9,971,265</b>	<b>\$7,034</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$348,434</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$10,319,699</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$11,022,505</b>	<b>\$7,178</b>	
	<b>Elk</b>	<b>Elk</b>	<b>Total</b>
		<b>Oil/Gas/Mineral</b>	
<hr/>			
<b>2017-18 Data</b>			
a. Assessed Value	\$321,127,094	\$110,389	\$321,237,483
b. Real Estate Mills	33.1200	65.1200	
<b>I. 2018-19 Data</b>			
c. 2016 STEB Market Value	\$882,449,157	\$882,449,157	\$1,764,898,314
d. Assessed Value	\$322,861,901	\$110,224	\$322,972,125
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2017-18 Calculations</b>			
f. 2017-18 Tax Levy	\$10,635,729	\$7,189	\$10,642,918
(a * b)			
<b>2018-19 Calculations</b>			
g. Percent of Total Market Value	100.00000%	100.00000%	
<b>II. h. Rebalanced 2017-18 Tax Levy</b>	<b>\$10,635,729</b>	<b>\$7,189</b>	<b>\$10,642,918</b>
(f * g)			
i. Base Mills Subject to Index	33.1200	65.1200	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	93.41576%	98.00000%	
k. Tax Levy Needed	\$11,022,505	\$7,178	\$11,029,683
(Approx. Tax Levy * g)			
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>34.1400</b>	<b>65.1200</b>	
(k / d * 1000)			
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$11,022,505</b>	<b>\$7,178</b>	<b>\$11,029,683</b>
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$10,674,071	\$7,178	\$10,681,249
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills	\$9,971,265	\$7,034	\$9,978,299
(n * Est. Pct. Collection)			



Act 1 Index (current): 3.1%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$9,971,265	\$7,034
Amount of Tax Relief for Homestead Exclusions	<u>\$348,434</u>	
<b>Total Approx. Tax Revenue:</b>	<b>\$10,319,699</b>	
Approx. Tax Levy for Tax Rate Calculation:	<b>\$11,022,505</b>	<b>\$7,178</b>

	Elk	Elk Oil/Gas/Mineral	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	34.1467	67.1387	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,024,668	\$7,400	\$11,032,068
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

<b>Information Related to Property Tax Relief</b>			
V. Assessed Value Exclusion per Homestead	\$1,880.00	\$0.00	
Number of Homestead/Farmstead Properties	5429		5429
Median Assessed Value of Homestead Properties			\$28,000

Act 1 Index (current): 3.1%

Calculation Method:

	Rate			
Approx. Tax Revenue from RE Taxes:	\$9,971,265		\$7,034	
Amount of Tax Relief for Homestead Exclusions	<u>\$348,434</u>			
Total Approx. Tax Revenue:	\$10,319,699			
Approx. Tax Levy for Tax Rate Calculation:	\$11,022,505		\$7,178	
	Elk	Elk		Total
		Oil/Gas/Mineral		

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$348,434	Lowering RE Tax Rate	\$0	\$348,434
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$348,434</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Elk	322,861,901	34.1400	11,022,505			93.41576%	
Elk	110,224	65.1200	7,178			98.00000%	
<b>Totals:</b>	<b>322,972,125</b>		<b>11,029,683</b>	- 348,434 =	10,681,249 X	N/A =	9,978,299

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		30,000
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	30,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	59,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>89,000</b>
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	0.500%	0.000%	2,094,000
6152 Current Act 511 Occupation Taxes	999.0000	451.0000	1,167,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	138,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>3,399,000</b>
<b>Total Act 511, Current Taxes</b>			<b>3,488,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,764,898,314 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>21,178,780</b>
			<b>(511 Limit)</b>

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>									
	Elk	33.1200	34.1400	3.08%	Yes	3.1%				
	Oil/Gas/Mineral	65.1200	65.1200	0.00%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6152	Current Act 511 Occupation Taxes	999.0000	999.0000	0.00%	Yes	3.1%	451.0000	451.0000	0.01%	Yes
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,120,012
1200 Special Programs - Elementary / Secondary	3,836,548
1300 Vocational Education	571,820
1400 Other Instructional Programs - Elementary / Secondary	137,792
1500 Nonpublic School Programs	77,125
1800 Pre-Kindergarten	3,600
<b>Total Instruction</b>	<b>\$16,746,897</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	938,542
2200 Support Services - Instructional Staff	1,114,854
2300 Support Services - Administration	2,580,081
2400 Support Services - Pupil Health	448,345
2500 Support Services - Business	524,482
2600 Operation and Maintenance of Plant Services	2,402,744
2700 Student Transportation Services	1,829,830
2800 Support Services - Central	144,138
2900 Other Support Services	162,283
<b>Total Support Services</b>	<b>\$10,145,299</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	661,045
3300 Community Services	1,917
<b>Total Operation of Non-Instructional Services</b>	<b>\$662,962</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,610,839
5900 Budgetary Reserve	2,843,154
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,453,993</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$32,009,151</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,114,988
200 Personnel Services - Employee Benefits	4,900,239
300 Purchased Professional and Technical Services	262,480
400 Purchased Property Services	55,000
500 Other Purchased Services	384,000
600 Supplies	298,594
800 Other Objects	-895,289
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,120,012</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,085,081
200 Personnel Services - Employee Benefits	1,517,726
300 Purchased Professional and Technical Services	427,500
400 Purchased Property Services	6,000
500 Other Purchased Services	583,080
600 Supplies	42,495
800 Other Objects	-825,334
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,836,548</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	296,449
200 Personnel Services - Employee Benefits	204,041
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	863
600 Supplies	27,467
700 Property	12,000
<b>Total Vocational Education</b>	<b>\$571,820</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	137,093
200 Personnel Services - Employee Benefits	93,900
500 Other Purchased Services	33,000
800 Other Objects	-126,201
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$137,792</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	57,839
200 Personnel Services - Employee Benefits	19,286
<b>Total Nonpublic School Programs</b>	<b>\$77,125</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
300 Purchased Professional and Technical Services	173,600
800 Other Objects	-170,000
<b>Total Pre-Kindergarten</b>	<b>\$3,600</b>
<b>Total Instruction</b>	<b>\$16,746,897</b>
<b>2000 Support Services</b>	

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<u>Description</u>	<u>Amount</u>
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	579,783
200 Personnel Services - Employee Benefits	346,214
300 Purchased Professional and Technical Services	132,500
500 Other Purchased Services	6,274
600 Supplies	19,825
800 Other Objects	-146,054
<b>Total Support Services - Students</b>	<b>\$938,542</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	203,771
200 Personnel Services - Employee Benefits	296,488
300 Purchased Professional and Technical Services	128,600
400 Purchased Property Services	8,000
500 Other Purchased Services	127,550
600 Supplies	376,145
800 Other Objects	-25,700
<b>Total Support Services - Instructional Staff</b>	<b>\$1,114,854</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,434,914
200 Personnel Services - Employee Benefits	927,980
300 Purchased Professional and Technical Services	173,650
400 Purchased Property Services	16,500
500 Other Purchased Services	87,726
600 Supplies	20,787
800 Other Objects	-81,476
<b>Total Support Services - Administration</b>	<b>\$2,580,081</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	262,300
200 Personnel Services - Employee Benefits	183,305
300 Purchased Professional and Technical Services	46,000
500 Other Purchased Services	1,745
600 Supplies	19,590
800 Other Objects	-64,595
<b>Total Support Services - Pupil Health</b>	<b>\$448,345</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	246,015
200 Personnel Services - Employee Benefits	171,217
300 Purchased Professional and Technical Services	32,000
400 Purchased Property Services	8,700
500 Other Purchased Services	32,300
600 Supplies	28,000
800 Other Objects	6,250
<b>Total Support Services - Business</b>	<b>\$524,482</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	162,873

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	57,452
300 Purchased Professional and Technical Services	45,700
400 Purchased Property Services	1,798,390
500 Other Purchased Services	109,745
600 Supplies	368,400
800 Other Objects	-139,816
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,402,744</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	55,876
200 Personnel Services - Employee Benefits	23,271
500 Other Purchased Services	1,913,000
600 Supplies	700
800 Other Objects	-163,017
<b>Total Student Transportation Services</b>	<b>\$1,829,830</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	86,453
200 Personnel Services - Employee Benefits	55,098
600 Supplies	2,587
<b>Total Support Services - Central</b>	<b>\$144,138</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	162,283
<b>Total Other Support Services</b>	<b>\$162,283</b>
<b>Total Support Services</b>	<b>\$10,145,299</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	294,584
200 Personnel Services - Employee Benefits	111,799
300 Purchased Professional and Technical Services	69,650
400 Purchased Property Services	7,300
500 Other Purchased Services	126,450
600 Supplies	97,256
800 Other Objects	-45,994
<b>Total Student Activities</b>	<b>\$661,045</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	417
600 Supplies	500
<b>Total Community Services</b>	<b>\$1,917</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$662,962</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	240,839
900 Other Uses of Funds	1,370,000



<u>Description</u>	<u>Amount</u>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,610,839</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	2,843,154
<b>Total Budgetary Reserve</b>	<b>\$2,843,154</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,453,993</b>
<b>TOTAL EXPENDITURES</b>	<b>\$32,009,151</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	6,095,332	2,354,070
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	6,211,194	6,283,194
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	237,267	312,267
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	4,476	4,080
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	83,500	86,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$12,631,769</b>	<b>\$9,039,611</b>

**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

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

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$12,631,769</b>	<b>\$9,039,611</b>
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**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	10,369,839	8,729,000
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		

<b>Total General Fund</b>	<b>\$10,369,839</b>	<b>\$8,729,000</b>
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**Public Purpose (Expendable) Trust Fund**

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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

## 2018-2019 Final General Fund Budget

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**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$10,369,839</b>	<b>\$8,729,000</b>



**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	1,370,000	1,400,000
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		
<b>Total Short-Term Payables</b>	<b>\$1,370,000</b>	<b>\$1,400,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$11,739,839</b>	<b>\$10,129,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,354,070
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,920,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,274,070</b>
<b>5900 Budgetary Reserve</b>	<b>2,843,154</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,117,224</b>