

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2018

MJ Newell

President of the Board - Original Signature Required

Date

6/28/18

Susan Gration

Secretary of the Board - Original Signature Required

Date

6/28/18

Ed Dalmacio

Chief School Administrator - Original Signature Required

Date

6/28/18

Jacky Hardiman

Contact Person

(412)771-3213

Extn :5248

Telephone

Extension

jhardiman@srsd.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 : Sto-Rox SD	COUNTY : Allegheny	AUN : 103028853
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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	\$27417185
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 6/28/18
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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 : Sto-Rox SD	County : Allegheny	AUN Number : 103028853
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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>Val Number</u>	<u>Description</u>	<u>Justification</u>
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	We're in a deficit fund balance
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Putting money in budgetary reserve to try and spend down deficit

<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	
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	
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,406,149
7000 Revenue from State Sources	16,047,702
8000 Revenue from Federal Sources	1,463,334
9000 Other Financing Sources	1,500,000
Total Estimated Revenues And Other Financing Sources	<u>\$27,417,185</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$27,417,185</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,184,307
6113 Public Utility Realty Taxes	8,300
6114 Payments in Lieu of Current Taxes - State / Local	18,000
6140 Current Act 511 Taxes - Flat Rate Assessments	18,000
6150 Current Act 511 Taxes - Proportional Assessments	975,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	628,000
6500 Earnings on Investments	2,500
6700 Revenues from LEA Activities	6,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	314,342
6910 Rentals	56,000
6920 Contributions and Donations from Private Sources	25,000
6990 Refunds and Other Miscellaneous Revenue	170,000
REVENUE FROM LOCAL SOURCES	\$8,406,149
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,879,660
7271 Special Education funds for School-Aged Pupils	1,254,972
7311 Pupil Transportation Subsidy	601,138
7312 Nonpublic and Charter School Pupil Transportation Subsidy	168,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	442,426
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	852,431
7505 Ready to Learn Block Grant	392,443
7810 State Share of Social Security and Medicare Taxes	443,699
7820 State Share of Retirement Contributions	1,988,933
REVENUE FROM STATE SOURCES	\$16,047,702
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,169,591
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	120,743
8517 NCLB, Title IV - 21st Century Schools	30,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	140,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000
REVENUE FROM FEDERAL SOURCES	\$1,463,334

	<u>Amount</u>
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	1,500,000
OTHER FINANCING SOURCES	\$1,500,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,417,185

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$6,184,307

Amount of Tax Relief for Homestead Exclusions ~~\$852,431~~

Total Approx. Tax Revenue: \$7,036,738

Approx. Tax Levy for Tax Rate Calculation: \$7,960,830

Allegheny

Total

2017-18 Data

a. Assessed Value \$336,756,005 \$336,756,005

b. Real Estate Mills 24.0900

I. 2018-19 Data

c. 2016 STEB Market Value \$307,720,163 \$307,720,163

d. Assessed Value \$330,462,005 \$330,462,005

e. Assessed Value of New Constr/ Renov \$0 \$0

2017-18 Calculations

f. 2017-18 Tax Levy \$8,112,452 \$8,112,452

(a * b)

2018-19 Calculations

II. g. Percent of Total Market Value 100.00000% 100.00000%

h. Rebalanced 2017-18 Tax Levy \$8,112,452 \$8,112,452

(f Total * g)

i. Base Mills Subject to Index 24.0900

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 87.00000% 87.00000%

k. Tax Levy Needed \$7,960,830 \$7,960,830

(Approx. Tax Levy * g)

I. 2018-19 Real Estate Tax Rate 24.0900

(k / d * 1000)

III. m. Tax Levy Generated by Mills \$7,960,830 \$7,960,830

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$7,108,399

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$6,184,307

(n * Est. Pct. Collection)

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$6,184,307
 Amount of Tax Relief for Homestead Exclusions \$852,431
 Total Approx. Tax Revenue: \$7,036,738
 Approx. Tax Levy for Tax Rate Calculation: \$7,960,830

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index ($l * (1 + \text{Index})$)	24.9813	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index IV. ($p / 1000 * d$)	\$8,255,370	\$8,255,370
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$15,503.00	
Number of Homestead/Farmstead Properties	2283	2283
Median Assessed Value of Homestead Properties		\$49,000

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,184,307
Amount of Tax Relief for Homestead Exclusions	<u>\$852,431</u>
Total Approx. Tax Revenue:	\$7,036,738
Approx. Tax Levy for Tax Rate Calculation:	\$7,960,830
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$852,431	Lowering RE Tax Rate	\$0	\$852,431
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$852,431

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	330,462,005	24.0900	7,960,830			87.000000%	
Totals:	330,462,005		7,960,830	- 852,431 =	7,108,399 X	87.000000% =	6,184,307

	<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	\$5.00	\$0.00	18,000
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			18,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>			18,000
	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	850,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	70,000
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	1.0000	0.000	55,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			975,000
Total Act 511, Current Taxes			993,000
Act 511 Tax Limit -->		307,720,163 X	12
		Market Value	Mills
			3,692,642
			(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> Allegheny	24.0900	24.0900	0.00%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.7%				
6141	Current Act 511 Per Capita Taxes					3.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	3.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,667,689
1200 Special Programs - Elementary / Secondary	4,587,028
1300 Vocational Education	662,757
1400 Other Instructional Programs - Elementary / Secondary	602,595
1500 Nonpublic School Programs	87,543
Total Instruction	\$16,607,612
2000 Support Services	
2100 Support Services - Students	771,435
2200 Support Services - Instructional Staff	488,815
2300 Support Services - Administration	1,232,955
2400 Support Services - Pupil Health	236,504
2500 Support Services - Business	493,161
2600 Operation and Maintenance of Plant Services	1,826,258
2700 Student Transportation Services	2,018,556
2800 Support Services - Central	280,670
2900 Other Support Services	9,747
Total Support Services	\$7,358,101
3000 Operation of Non-Instructional Services	
3200 Student Activities	307,732
3300 Community Services	59,500
Total Operation of Non-Instructional Services	\$367,232
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,774,240
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$3,074,240
Total Estimated Expenditures and Other Financing Uses	\$27,417,185

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,215,958
200 Personnel Services - Employee Benefits	2,735,289
300 Purchased Professional and Technical Services	204,400
400 Purchased Property Services	4,885
500 Other Purchased Services	3,206,990
600 Supplies	272,567
700 Property	26,100
800 Other Objects	1,500
Total Regular Programs - Elementary / Secondary	\$10,867,689
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,350,729
200 Personnel Services - Employee Benefits	974,167
300 Purchased Professional and Technical Services	454,122
500 Other Purchased Services	1,800,200
600 Supplies	7,400
800 Other Objects	410
Total Special Programs - Elementary / Secondary	\$4,587,028
1300 Vocational Education	
100 Personnel Services - Salaries	208,400
200 Personnel Services - Employee Benefits	161,779
300 Purchased Professional and Technical Services	24,590
400 Purchased Property Services	300
500 Other Purchased Services	259,782
600 Supplies	7,406
700 Property	500
Total Vocational Education	\$662,757
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,595
300 Purchased Professional and Technical Services	300,000
500 Other Purchased Services	288,000
Total Other Instructional Programs - Elementary / Secondary	\$602,595
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	87,543
Total Nonpublic School Programs	\$87,543
Total Instruction	\$18,807,612
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	472,218
200 Personnel Services - Employee Benefits	275,482
300 Purchased Professional and Technical Services	2,235
500 Other Purchased Services	2,600

<u>Description</u>	<u>Amount</u>
600 Supplies	15,300
800 Other Objects	3,600
Total Support Services - Students	\$771,435
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	244,850
200 Personnel Services - Employee Benefits	180,928
300 Purchased Professional and Technical Services	6,620
400 Purchased Property Services	5,000
500 Other Purchased Services	4,125
600 Supplies	41,012
700 Property	4,780
800 Other Objects	1,500
Total Support Services - Instructional Staff	\$488,815
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	503,154
200 Personnel Services - Employee Benefits	356,216
300 Purchased Professional and Technical Services	287,500
400 Purchased Property Services	500
500 Other Purchased Services	32,050
600 Supplies	18,535
700 Property	1,000
800 Other Objects	34,000
Total Support Services - Administration	\$1,232,955
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	113,500
200 Personnel Services - Employee Benefits	90,569
300 Purchased Professional and Technical Services	26,935
400 Purchased Property Services	150
500 Other Purchased Services	1,350
600 Supplies	4,000
Total Support Services - Pupil Health	\$236,504
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	199,418
200 Personnel Services - Employee Benefits	161,043
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	95,200
500 Other Purchased Services	9,500
600 Supplies	15,200
700 Property	2,800
800 Other Objects	2,000
Total Support Services - Business	\$493,161
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	671,468
200 Personnel Services - Employee Benefits	412,235
300 Purchased Professional and Technical Services	74,500

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	153,600
500 Other Purchased Services	106,605
600 Supplies	383,350
700 Property	21,500
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$1,826,258
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	32,000
400 Purchased Property Services	200
500 Other Purchased Services	1,982,856
600 Supplies	3,500
Total Student Transportation Services	\$2,018,556
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	95,875
200 Personnel Services - Employee Benefits	44,891
300 Purchased Professional and Technical Services	19,500
500 Other Purchased Services	10,500
600 Supplies	69,000
700 Property	40,704
800 Other Objects	200
Total Support Services - Central	\$280,670
2900 <u>Other Support Services</u>	
500 Other Purchased Services	9,747
Total Other Support Services	\$9,747
Total Support Services	\$7,358,101
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	99,658
200 Personnel Services - Employee Benefits	42,474
300 Purchased Professional and Technical Services	63,720
400 Purchased Property Services	10,000
500 Other Purchased Services	44,005
600 Supplies	41,000
700 Property	3,775
800 Other Objects	3,100
Total Student Activities	\$307,732
3300 <u>Community Services</u>	
600 Supplies	59,500
Total Community Services	\$59,500
Total Operation of Non-Instructional Services	\$367,232
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	10,000

Description	Amount
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	407,240
900 Other Uses of Funds	2,367,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,774,240
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$3,074,240
TOTAL EXPENDITURES	\$27,417,185

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	50,000	50,000
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	750,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	250,000
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	\$1,300,000	\$800,000

Long-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2018 Estimate

06/30/2019 Projection

\$1,300,000

\$800,000

Long-Term Indebtedness

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	12,945,275	11,725,275
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	268,304	216,167
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$13,213,579	\$11,941,442
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

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

06/30/2019 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

\$13,213,579

\$11,941,442

Short-Term Payables

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	1,500,000	1,500,000
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	\$1,500,000	\$1,500,000
TOTAL INDEBTEDNESS	\$14,713,579	\$13,441,442

Account Description

Amounts

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

Total Ending Fund Balance - Committed, Assigned, and Unassigned

5900 Budgetary Reserve

300,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$300,000