


FINAL GENERAL FUND BUDGET


Fiscal Year 2018-2019


General Fund Budget Approval

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



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required





Chief School Administrator - Original Signature Required

John A Zenone

Contact Person

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Date

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Extension

<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	2,000,000	
0850 Unassigned Fund Balance	478,694	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,478,694</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	18,644,350	
7000 Revenue from State Sources	15,480,930	
8000 Revenue from Federal Sources	1,015,800	
9000 Other Financing Sources	1,665,000	
Total Estimated Revenues And Other Financing Sources		<u>\$36,806,080</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$39,284,774</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,177,496
6113 Public Utility Realty Taxes	15,149
6140 Current Act 511 Taxes - Flat Rate Assessments	35,100
6150 Current Act 511 Taxes - Proportional Assessments	1,877,450
6400 Delinquencies on Taxes Levied/ Assessed by the LEA	1,325,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources/ Pass-Through Funds	410,750
6910 Rentals	7,500
6920 Contributions and Donations from Private Sources	55,005
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	640,900
REVENUE FROM LOCAL SOURCES	\$18,644,350
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,100,000
7271 Special Education funds for School-Aged Pupils	1,460,000
7311 Pupil Transportation Subsidy	130,000
7320 Rental and Sinking Fund Payments/ Building Reimbursement Subsidy	160,090
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,400
7340 State Property Tax Reduction Allocation	968,848
7505 Ready to Learn Block Grant	351,240
7598 Revenue for the Support of Public Schools	352
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	5,000
7810 State Share of Social Security and Medicare Taxes	560,000
7820 State Share of Retirement Contributions	2,709,000
REVENUE FROM STATE SOURCES	\$15,480,930
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	809,255
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	126,545
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000
REVENUE FROM FEDERAL SOURCES	\$1,015,800

	<u>Amount</u>
OTHER FINANCING SOURCES	
9100 Sale of Bonds	1,665,000
OTHER FINANCING SOURCES	\$1,665,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,806,080

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$14,177,496
Amount of Tax Relief for Homestead Exclusions	<u>\$968,848</u>
Total Approx. Tax Revenue:	\$15,146,344
Approx. Tax Levy for Tax Rate Calculation:	\$16,754,209

Allegheny

Total

2017-18 Data

a. Assessed Value	\$722,502,850	\$722,502,850
b. Real Estate Mills	22.7610	

I. 2018-19 Data

c. 2016 STEB Market Value	\$666,179,569	\$666,179,569
d. Assessed Value	\$713,278,928	\$713,278,928
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy	\$16,444,887	\$16,444,887
(a * b)		

2018-19 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2017-18 Tax Levy	\$16,444,887	\$16,444,887
(f Total * g)		
i. Base Mills Subject to Index	22.7610	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	89.81420%	89.81420%
k. Tax Levy Needed	\$16,754,209	\$16,754,209
(Approx. Tax Levy * g)		

I. 2018-19 Real Estate Tax Rate 23.4890

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$16,754,209	\$16,754,209
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,785,361
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,177,496
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,177,496	
Amount of Tax Relief for Homestead Exclusions	<u>\$968,848</u>	
Total Approx. Tax Revenue:	\$15,146,344	
Approx. Tax Levy for Tax Rate Calculation:	\$16,754,209	

Allegheny	Total
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Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	23.4893	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$16,754,423	\$16,754,423
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$10,556.00	
Number of Homestead/Farmstead Properties	3908	3908
Median Assessed Value of Homestead Properties		\$69,550

AUN: 103028833 Steel Valley SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,177,496
Amount of Tax Relief for Homestead Exclusions	<u>\$968,848</u>
Total Approx. Tax Revenue:	\$15,146,344
Approx. Tax Levy for Tax Rate Calculation:	\$16,754,209
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$968,848	Lowering RE Tax Rate	\$0	\$968,848
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$968,848

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Lev_ Generated byMills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Lev_ Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	713,278,928	23.4890	16,754,209			89.81420%	
Totals:	713,278,928		16,754,209	968,848	15,785,361 X	89.8 1420 %	= 14,177,496

	<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 Lev_y</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$1.00	\$0.00	35,100	35,100
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			35,100	35,100
6150 <u>Current Act 511 Taxes - Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if apQl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,617,450	1,617,450
6152 Current Act 511 Occupation Taxes	0.000 0	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500 %	0.000%	210,000	210,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	50,000	50,000
6155 Current Act 511 Business Privilege Taxes	0.0000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			1,877,450	1,877,450
Total Act 511, Current Taxes				1,912,5 50
Act 511 TaxLimit -->		666 ,179,569 X	12	7,994,155
		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	Current Real Estate Taxes									
	Allegheny	22.7610	23.4890	3.20%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679					3.2%				
	Current Act 511 Taxes - Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes					3.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.2%				
6143	Current Act 511 Local Services Taxes	\$1.00	\$1.00	0.00%	Yes	3.2%				
6144	Current Act 511 Trailer Taxes					3.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.2%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.2%				
	Current Act 511 Taxes <u>Proportional</u> Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6152	Current Act 511 Occupation Taxes					3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.2%				
6155	Current Act 511 Business Privilege Taxes					3.2%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.2%				
6157	Current Act 511 Mercantile Taxes					3.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,664,692
1200 Special Programs - Elementary / Secondary	6,509,785
1300 Vocational Education	360,000
1400 Other Instructional Programs - Elementary / Secondary	24,155
Total Instruction	\$24,558,632
2000 Support Services	
2100 Support Services - Students	1,216,785
2200 Support Services - Instructional Staff	1,166,641
2300 Support Services - Administration	2,265,238
2400 Support Services - Pupil Health	358,550
2500 Support Services - Business	467,042
2600 Operation and Maintenance of Plant Services	2,977,681
2700 Student Transportation Services	879,000
2800 Support Services - Central	190,350
2900 Other Support Services	406,070
Total Support Services	\$9,927,357
3000 Operation of Non-Instructional Services	
3200 Student Activities	685,800
3300 Community Services	6,000
3400 Scholarships and Awards	16,235
Total Operation of Non-Instructional Services	\$708,035
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	30,000
Total Facilities Acquisition, Construction and Improvement Services	\$30,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service/ Other Expenditures and Financing Uses	1,782,501
5200 Interfund Transfers - Out	40,000
Total Other Expenditures and Financing Uses	\$1,822,501
Total Estimated Expenditures and Other Financing Uses	\$37,046,525

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,481,885
200 Personnel Services - Employee Benefits	5,342,463
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	193,196
500 Other Purchased Services	3,267,538
600 Supplies	280,175
700 Property	89,970
800 Other Objects	6,965
Total Regular Programs - Elementary / Secondary	\$17,664,692
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,914,243
200 Personnel Services - Employee Benefits	1,343,754
300 Purchased Professional and Technical Services	433,000
400 Purchased Property Services	2,500
500 Other Purchased Services	2,760,538
600 Supplies	37,250
700 Property	18,500
Total Special Programs - Elementary/ Secondary	\$6,509,785
1300 <u>Vocational Education</u>	
500 Other Purchased Services	360,000
Total Vocational Education	\$360,000
1400 <u>Other Instructional Programs - Elementary/ Secondary</u>	
100 Personnel Services - Salaries	14,480
200 Personnel Services - Employee Benefits	5,675
600 Supplies	4,000
Total Other Instructional Programs - Elementary / Secondary	\$24,155
Total Instruction	\$24,558,632
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	503,450
200 Personnel Services - Employee Benefits	340,035
300 Purchased Professional and Technical Services	339,800
500 Other Purchased Services	8,900
600 Supplies	22,000
700 Property	2,000
800 Other Objects	600
Total Support Services - Students	\$1,216,785
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	336,581
200 Personnel Services - Employee Benefits	219,444
300 Purchased Professional and Technical Services	156,250
400 Purchased Property Services	56,500

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	6,000
600 Supplies	218,866
700 Property	173,000
Total Support Services - Instructional Staff	\$1,166,641
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,002,709
200 Personnel Services - Employee Benefits	594,604
300 Purchased Professional and Technical Services	352,775
400 Purchased Property Services	15,000
500 Other Purchased Services	112,000
600 Supplies	35,150
800 Other Objects	153,000
Total Support Services - Administration	\$2,265,238
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	160,191
200 Personnel Services - Employee Benefits	106,224
300 Purchased Professional and Technical Services	82,500
600 Supplies	9,635
Total Support Services - Pupil Health	\$358,550
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	256,264
200 Personnel Services - Employee Benefits	176,028
400 Purchased Property Services	12,000
500 Other Purchased Services	7,050
600 Supplies	12,100
700 Property	2,500
800 Other Objects	1,100
Total Support Services - Business	\$467,042
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	698,611
200 Personnel Services - Employee Benefits	500,320
300 Purchased Professional and Technical Services	408,700
400 Purchased Property Services	481,000
500 Other Purchased Services	92,550
600 Supplies	785,500
700 Property	10,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$2,977,681
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	72,500
500 Other Purchased Services	806,500
Total Student Transportation Services	\$879,000
2800 <u>Support Services - Central</u>	
400 Purchased Property Services	20,500

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	76,100
600 Supplies	62,750
700 Property	31,000
Total Support Services - Central	\$190,350
2900 <u>Other Support Services</u>	
200 Personnel Services - Employee Benefits	406,070
Total Other Support Services	\$406,070
Total Support Services	\$9,927,357
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	345,330
200 Personnel Services - Employee Benefits	101,275
300 Purchased Professional and Technical Services	51,500
500 Other Purchased Services	80,000
600 Supplies	56,695
700 Property	5,000
800 Other Objects	46,000
Total Student Activities	\$685,800
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	6,000
Total Community Services	\$6,000
3400 <u>Scholarships and Awards</u>	
800 Other Objects	16,235
Total Scholarships and Awards	\$16,235
Total Operation of Non-Instructional Services	\$708,035
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	30,000
Total Facilities Acquisition, Construction and Improvement Services	\$30,000
Total Facilities Acquisition, Construction and Improvement Services	\$30,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service/ Other Expenditures and Financing Uses</u>	
800 Other Objects	216,174
900 Other Uses of Funds	1,566,327
Total Debt Service/ Other Expenditures and Financing Uses	\$1,782,501
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	40,000
Total Interfund Transfers - Out	\$40,000
Total Other Expenditures and Financing Uses	\$1,822,501
TOTAL EXPENDITURES	\$37,046,525

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	4,800,000	4,400,000
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	740,000	650,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service/ Cafeteria Operations Fund	55,000	60,000
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	\$5,595,000	\$5,110,000

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

\$5,595,000

06/30/2019 Projection

\$5,110,000

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

06/30/2018 Estimate

06/30/2019 Projection

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPES)

0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$16,916,000

\$16,849,210

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

\$16,916,000

\$16,849,210

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,238,249
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,238,249

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,238,249
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