

Proposed Final Budget Overview

2018-19 General Fund Budget

PDE-2018

May 22, 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 : Chartiers Valley SD	County : Allegheny	AUN Number : 103021752
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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 5/22/18
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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	550,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	570,694
0840 Assigned Fund Balance	40,681
0850 Unassigned Fund Balance	1,244,911
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,856,286</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	48,646,612
7000 Revenue from State Sources	15,743,712
8000 Revenue from Federal Sources	700,610
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$65,090,934</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$66,947,220</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	38,195,037
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	44,000
6114 Payments in Lieu of Current Taxes - State / Local	78,700
6140 Current Act 511 Taxes - Flat Rate Assessments	72,200
6150 Current Act 511 Taxes - Proportional Assessments	6,889,123
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,658,150
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	63,740
6800 Revenues from Intermediary Sources / Pass-Through Funds	444,391
6910 Rentals	42,828
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	625,000
6990 Refunds and Other Miscellaneous Revenue	73,443
REVENUE FROM LOCAL SOURCES	\$48,646,612
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,007,317
7271 Special Education funds for School-Aged Pupils	1,544,036
7311 Pupil Transportation Subsidy	1,091,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	309,409
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,000
7340 State Property Tax Reduction Allocation	909,568
7505 Ready to Learn Block Grant	303,975
7810 State Share of Social Security and Medicare Taxes	1,214,588
7820 State Share of Retirement Contributions	5,301,819
REVENUE FROM STATE SOURCES	\$15,743,712
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	390,377
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	85,385
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	210,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,848
REVENUE FROM FEDERAL SOURCES	\$700,610
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	65,090,934

Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$38,195,037	
Amount of Tax Relief for Homestead Exclusions	<u>\$909,568</u>	
Total Approx. Tax Revenue:	\$39,104,605	
Approx. Tax Levy for Tax Rate Calculation:	\$40,083,965	
	Allegheny	Total

2017-18 Data		
a. Assessed Value	\$2,299,712,400	\$2,299,712,400
b. Real Estate Mills	16.6067	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,997,232,036	\$1,997,232,036
d. Assessed Value	\$2,348,073,646	\$2,348,073,646
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$38,190,634	\$38,190,634
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2017-18 Tax Levy	\$38,190,634	\$38,190,634
(f Total * g)		
i. Base Mills Subject to Index	16.6067	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$40,083,965	\$40,083,965
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	17.0710	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$40,083,965	\$40,083,965
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$39,174,397
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$38,195,037
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$38,195,037

Amount of Tax Relief for Homestead Exclusions \$909,568

Total Approx. Tax Revenue: \$39,104,605

Approx. Tax Levy for Tax Rate Calculation: \$40,083,965

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	17.0052	
q. Mills In Excess of Index (if l > p), (l - p))	0.0658	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$39,929,462	\$39,929,462
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$154,503	\$154,503
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$150,640	\$150,640

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$5,977.95	
Number of Homestead/Farmstead Properties	8913	8913
Median Assessed Value of Homestead Properties		\$129,500

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$38,195,037
Amount of Tax Relief for Homestead Exclusions	<u>\$909,568</u>
Total Approx. Tax Revenue:	\$39,104,605
Approx. Tax Levy for Tax Rate Calculation:	\$40,083,965
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$909,568	Lowering RE Tax Rate	\$0	\$909,568
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$909,568

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	2,348,073,646	17.0710	40,083,965			97.50000%	
Totals:	2,348,073,646		40,083,965	909,568 =	39,174,397 X	97.50000% =	38,195,037

	<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	72,200
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 72,200 72,200

	<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	0.500%	0.000%	5,568,123	5,568,123
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	800,000	800,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.7500	0.000	521,000	521,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 6,889,123 6,889,123

Total Act 511, Current Taxes 6,961,323

Act 511 Tax Limit -->	1,997,232,036 X	12	23,966,784
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Allegheny	16.6067	17.0710	2.80%	No	2.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.4%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	2.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,659,411
1200 Special Programs - Elementary / Secondary	8,318,381
1300 Vocational Education	577,237
1400 Other Instructional Programs - Elementary / Secondary	95,280
1500 Nonpublic School Programs	15,230
Total Instruction	\$41,665,539
2000 Support Services	
2100 Support Services - Students	1,798,348
2200 Support Services - Instructional Staff	1,813,195
2300 Support Services - Administration	3,464,043
2400 Support Services - Pupil Health	432,712
2500 Support Services - Business	925,492
2600 Operation and Maintenance of Plant Services	4,522,809
2700 Student Transportation Services	4,943,204
2900 Other Support Services	664,000
Total Support Services	\$18,563,803
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,524,721
3300 Community Services	11,500
Total Operation of Non-Instructional Services	\$1,536,221
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,029,181
Total Other Expenditures and Financing Uses	\$5,029,181
Total Estimated Expenditures and Other Financing Uses	\$66,794,744

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	19,318,966
200 Personnel Services - Employee Benefits	11,489,246
300 Purchased Professional and Technical Services	530,715
400 Purchased Property Services	9,615
500 Other Purchased Services	974,150
600 Supplies	308,817
700 Property	1,785
800 Other Objects	26,117
Total Regular Programs - Elementary / Secondary	\$32,659,411
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,939,072
200 Personnel Services - Employee Benefits	2,361,098
300 Purchased Professional and Technical Services	1,174,595
500 Other Purchased Services	1,763,875
600 Supplies	52,858
700 Property	6,000
800 Other Objects	20,883
Total Special Programs - Elementary / Secondary	\$8,318,381
1300 <u>Vocational Education</u>	
500 Other Purchased Services	577,237
Total Vocational Education	\$577,237
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	63,000
200 Personnel Services - Employee Benefits	25,880
300 Purchased Professional and Technical Services	2,000
600 Supplies	4,400
Total Other Instructional Programs - Elementary / Secondary	\$95,280
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	15,230
Total Nonpublic School Programs	\$15,230
Total Instruction	\$41,665,539
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,041,668
200 Personnel Services - Employee Benefits	679,266
300 Purchased Professional and Technical Services	250
500 Other Purchased Services	4,067
600 Supplies	71,397
800 Other Objects	1,700
Total Support Services - Students	\$1,798,348
2200 <u>Support Services - Instructional Staff</u>	

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	817,097
200 Personnel Services - Employee Benefits	460,422
300 Purchased Professional and Technical Services	226,900
500 Other Purchased Services	43,440
600 Supplies	71,626
700 Property	181,510
800 Other Objects	12,200
Total Support Services - Instructional Staff	\$1,813,195
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,708,444
200 Personnel Services - Employee Benefits	1,013,160
300 Purchased Professional and Technical Services	308,000
500 Other Purchased Services	123,559
600 Supplies	17,500
800 Other Objects	293,380
Total Support Services - Administration	\$3,464,043
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	244,406
200 Personnel Services - Employee Benefits	176,221
300 Purchased Professional and Technical Services	720
400 Purchased Property Services	600
500 Other Purchased Services	2,225
600 Supplies	4,400
700 Property	4,140
Total Support Services - Pupil Health	\$432,712
2500 Support Services - Business	
100 Personnel Services - Salaries	394,467
200 Personnel Services - Employee Benefits	260,710
300 Purchased Professional and Technical Services	190,968
500 Other Purchased Services	9,600
600 Supplies	69,187
800 Other Objects	560
Total Support Services - Business	\$925,492
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,951,063
200 Personnel Services - Employee Benefits	1,272,729
300 Purchased Professional and Technical Services	383,780
400 Purchased Property Services	179,357
500 Other Purchased Services	75,006
600 Supplies	642,083
700 Property	12,466
800 Other Objects	6,325
Total Operation and Maintenance of Plant Services	\$4,522,809
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,485,426

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,192,443
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	136,420
500 Other Purchased Services	658,955
600 Supplies	323,921
700 Property	139,089
800 Other Objects	450
Total Student Transportation Services	\$4,943,204
2900 Other Support Services	
500 Other Purchased Services	64,000
800 Other Objects	600,000
Total Other Support Services	\$664,000
Total Support Services	\$18,563,803
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	790,320
200 Personnel Services - Employee Benefits	339,805
300 Purchased Professional and Technical Services	129,528
400 Purchased Property Services	16,950
500 Other Purchased Services	98,979
600 Supplies	126,226
800 Other Objects	22,913
Total Student Activities	\$1,524,721
3300 Community Services	
500 Other Purchased Services	11,500
Total Community Services	\$11,500
Total Operation of Non-Instructional Services	\$1,536,221
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,589,181
900 Other Uses of Funds	1,440,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,029,181
Total Other Expenditures and Financing Uses	\$5,029,181
TOTAL EXPENDITURES	\$66,794,744

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	7,778,000	7,778,000
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	4,400,000	4,000,000
Other Capital Projects Fund	3,000,000	
Debt Service Fund	26,462,000	5,000,000
Food Service / Cafeteria Operations Fund	7,000	7,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,400,000	1,400,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	2,615,000	2,235,000
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$45,862,000	\$20,620,000

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 **\$45,862,000** **\$20,620,000**

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	81,370,000	79,930,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,370,000	2,405,825
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,014,757	6,394,757
0599 Other Noncurrent Liabilities		

Total General Fund	\$89,754,757	\$88,730,582
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

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

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

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

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

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

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 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

2,235,000

1,855,000

Total Private Purpose Trust Fund

\$2,235,000

\$1,855,000

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	\$91,989,757	\$90,585,582

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

General Fund	1,440,000	1,445,000
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	380,000	380,000
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$1,820,000	\$1,825,000
TOTAL INDEBTEDNESS	\$93,809,757	\$92,410,582

Account Description	Amounts
0810 Nonspendable Fund Balance	550,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	40,681
0850 Unassigned Fund Balance	111,795
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$152,476

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$702,476
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