



Preliminary General Fund Budget (Act 1 Budget)
Fiscal Year 2018-19
Executive Summary
February 2018

The PDE-2028 Preliminary General Fund Budget (Act 1 Budget) for the fiscal year 2018-2019 includes a .5060 mill increase. The Preliminary Budget was developed and is being presented in accordance with the guidelines established under Act 1 of 2006 and the current guidance provided by the PDE.

Please be clear that this is a working document and is in no way an indication of final millage rates that may be levied to support operations of the District. The necessity for and approval of a Preliminary Budget at this time is a procedural requirement under the provisions of Act 1 that allows the District to seek referendum exceptions (pension and special education) to the Act 1 Index. Filing for referendum exceptions will maximize the District's financial flexibility as the Board and District work through the budget process.

Furthermore, the analysis and development of the budget that continues to provide for all student programs and initiatives is just beginning. Final adoption of the budget will not occur until June 2018. All budget deliberations with the Board are open to the public and your comments are welcome.

As stated previously, the attached Preliminary Budget (Act 1 Budget) is in the extreme early stages of development and many of the details required to complete the budget are unknown at this time. For example, professional retirements, insurance rates for health and liability coverage, updated real estate assessment values, and state subsidy estimates are just a few examples of critical information that will be obtained in the coming months to better define budgetary needs. In addition, the District will be analyzing budget submissions to present areas where expenses can be reduced. The District will continue to work through the challenges of the budget and keep the Board and Community informed of changes, options and projections. We will be working closely with Board to ensure that the Final Budget is a responsible spending plan for students and taxpayers in the Chartiers Valley School District.

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/13/2018



President of the Board - Original Signature Required



Date



Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

Kim D Hartnett

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$242,591.00 Approved Referendum Exception Amt: \$0.00	The district may file for the referendum exception
8080	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.	Anticipate expenditures to be greater than revenues which will result in a negative general fund balance

<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	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	47,939,139
7000 Revenue from State Sources	15,887,516
8000 Revenue from Federal Sources	690,610
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$64,517,265</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$66,373,551</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	37,730,138
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	47,748
6114 Payments in Lieu of Current Taxes - State / Local	78,700
6140 Current Act 511 Taxes - Flat Rate Assessments	74,500
6150 Current Act 511 Taxes - Proportional Assessments	6,804,123
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,658,150
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	63,740
6800 Revenues from Intermediary Sources / Pass-Through Funds	446,040
6910 Rentals	37,000
6940 Tuition from Patrons	728,000
6990 Refunds and Other Miscellaneous Revenue	11,000
REVENUE FROM LOCAL SOURCES	\$47,939,139
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)	65,000
7340 State Property Tax Reduction Allocation	910,163
7505 Ready to Learn Block Grant	303,975
7810 State Share of Social Security and Medicare Taxes	1,239,608
7820 State Share of Retirement Contributions	5,417,008
REVENUE FROM STATE SOURCES	\$15,887,516
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)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,848
REVENUE FROM FEDERAL SOURCES	\$690,610
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	64,517,265

Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:		\$37,730,138
Amount of Tax Relief for Homestead Exclusions		<u>\$910,163</u>
Total Approx. Tax Revenue:		\$38,640,301
Approx. Tax Levy for Tax Rate Calculation:		\$39,607,740
	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	\$2,314,523,157	\$2,314,523,157
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%
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	\$39,607,740	\$39,607,740
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	17.1127	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$39,607,740	\$39,607,740
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$38,697,577
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$37,730,138
(n * Est. Pct. Collection)		

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

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Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$37,730,138	
Amount of Tax Relief for Homestead Exclusions	<u>\$910,163</u>	
Total Approx. Tax Revenue:	\$38,640,301	
Approx. Tax Levy for Tax Rate Calculation:	\$39,607,740	
	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))	0.1075	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$39,358,929	\$39,358,929
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$248,811	\$248,811
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$242,591	\$242,591

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$37,730,138
Amount of Tax Relief for Homestead Exclusions	<u>\$910,163</u>
Total Approx. Tax Revenue:	\$38,640,301
Approx. Tax Levy for Tax Rate Calculation:	\$39,607,740

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$910,163	Lowering RE Tax Rate	\$0	\$910,163
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$910,163

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	2,314,523,157	17.1127	39,607,740			97.50000%	
Totals:	2,314,523,157		39,607,740	910,163 =	38,697,577 X	97.50000% =	37,730,138

	<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	74,500
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 74,500 74,500

	<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%	700,000	700,000
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	536,000	536,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 6,804,123 6,804,123

Total Act 511, Current Taxes 6,878,623

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	17.1127	3.05%	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,637,910
1200 Special Programs - Elementary / Secondary	7,518,878
1300 Vocational Education	774,325
1400 Other Instructional Programs - Elementary / Secondary	21,007
1500 Nonpublic School Programs	25,230
Total Instruction	\$40,977,350
2000 Support Services	
2100 Support Services - Students	2,005,502
2200 Support Services - Instructional Staff	1,499,747
2300 Support Services - Administration	3,605,764
2400 Support Services - Pupil Health	410,685
2500 Support Services - Business	836,697
2600 Operation and Maintenance of Plant Services	5,205,530
2700 Student Transportation Services	4,531,249
2900 Other Support Services	664,877
Total Support Services	\$18,760,051
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,605,272
3300 Community Services	11,687
Total Operation of Non-Instructional Services	\$1,616,959
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,069,181
5200 Interfund Transfers - Out	40,000
Total Other Expenditures and Financing Uses	\$5,109,181
Total Estimated Expenditures and Other Financing Uses	\$66,463,541

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,553,125
200 Personnel Services - Employee Benefits	11,454,138
300 Purchased Professional and Technical Services	308,962
400 Purchased Property Services	6,439
500 Other Purchased Services	806,348
600 Supplies	443,551
700 Property	63,187
800 Other Objects	2,160
Total Regular Programs - Elementary / Secondary	\$32,637,910
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,858,453
200 Personnel Services - Employee Benefits	2,224,058
300 Purchased Professional and Technical Services	1,074,733
400 Purchased Property Services	1,280,294
500 Other Purchased Services	68,912
600 Supplies	12,428
Total Special Programs - Elementary / Secondary	\$7,518,878
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	146,551
200 Personnel Services - Employee Benefits	81,573
500 Other Purchased Services	546,201
Total Vocational Education	\$774,325
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,839
200 Personnel Services - Employee Benefits	6,168
Total Other Instructional Programs - Elementary / Secondary	\$21,007
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	25,230
Total Nonpublic School Programs	\$25,230
Total Instruction	\$40,977,350
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,153,638
200 Personnel Services - Employee Benefits	741,445
300 Purchased Professional and Technical Services	95,533
500 Other Purchased Services	11,239
600 Supplies	3,302
800 Other Objects	345
Total Support Services - Students	\$2,005,502
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	686,716

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	490,598
300 Purchased Professional and Technical Services	233,386
400 Purchased Property Services	11,380
500 Other Purchased Services	6,013
600 Supplies	69,965
800 Other Objects	1,689
Total Support Services - Instructional Staff	\$1,499,747
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,922,544
200 Personnel Services - Employee Benefits	1,174,649
300 Purchased Professional and Technical Services	338,321
400 Purchased Property Services	4,436
500 Other Purchased Services	91,760
600 Supplies	49,435
700 Property	849
800 Other Objects	23,770
Total Support Services - Administration	\$3,605,764
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	236,133
200 Personnel Services - Employee Benefits	162,422
300 Purchased Professional and Technical Services	6,608
400 Purchased Property Services	173
500 Other Purchased Services	1,458
600 Supplies	3,891
Total Support Services - Pupil Health	\$410,685
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	468,265
200 Personnel Services - Employee Benefits	293,601
300 Purchased Professional and Technical Services	53,756
500 Other Purchased Services	12,237
600 Supplies	4,473
700 Property	4,253
800 Other Objects	112
Total Support Services - Business	\$836,697
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,236,392
200 Personnel Services - Employee Benefits	1,441,479
300 Purchased Professional and Technical Services	324,787
400 Purchased Property Services	765,747
500 Other Purchased Services	169,996
600 Supplies	238,694
700 Property	22,304
800 Other Objects	6,131
Total Operation and Maintenance of Plant Services	\$5,205,530
2700 <u>Student Transportation Services</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,357,507
200 Personnel Services - Employee Benefits	1,103,776
300 Purchased Professional and Technical Services	15,687
400 Purchased Property Services	135,886
500 Other Purchased Services	662,701
600 Supplies	252,478
800 Other Objects	3,214
Total Student Transportation Services	\$4,531,249
2900 Other Support Services	
500 Other Purchased Services	64,877
800 Other Objects	600,000
Total Other Support Services	\$664,877
Total Support Services	\$18,760,051
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	773,900
200 Personnel Services - Employee Benefits	338,997
300 Purchased Professional and Technical Services	168,483
400 Purchased Property Services	33,896
500 Other Purchased Services	125,926
600 Supplies	91,722
700 Property	63,213
800 Other Objects	9,135
Total Student Activities	\$1,605,272
3300 Community Services	
500 Other Purchased Services	11,687
Total Community Services	\$11,687
Total Operation of Non-Instructional Services	\$1,616,959
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,684,181
900 Other Uses of Funds	1,385,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,069,181
5200 Interfund Transfers - Out	
900 Other Uses of Funds	40,000
Total Interfund Transfers - Out	\$40,000
Total Other Expenditures and Financing Uses	\$5,109,181
TOTAL EXPENDITURES	\$66,463,541

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	7,778,000	5,600,000
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	900,000	700,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	2,995,000	2,634,000
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$45,642,000	\$18,041,000

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 **\$45,642,000** **\$18,041,000**

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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	25,000	25,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	360,000	360,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$81,755,000	\$80,315,000
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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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	\$81,755,000	\$80,315,000

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	360,000	36,000
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$1,800,000	\$1,481,000
TOTAL INDEBTEDNESS	\$83,555,000	\$81,796,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(89,990)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$89,990)

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$89,990)
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