

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

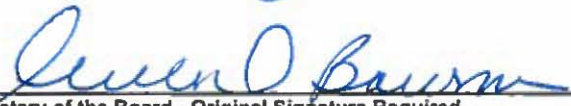
General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

May 21, 2018
Date



Secretary of the Board - Original Signature Required

5-21-2018
Date



Chief School Administrator - Original Signature Required

5-23-18
Date

Janice Klein

Contact Person

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Extn :

Telephone

Extension

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Email Address

**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 : Mt Lebanon SD	County : Allegheny	AUN Number : 103026402
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	For unknown expenses
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	For capital projects and OPEB

<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	796,872
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,237,442
0850 Unassigned Fund Balance	5,793,965
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,031,407</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	75,095,009
7000 Revenue from State Sources	22,524,747
8000 Revenue from Federal Sources	563,558
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$98,183,314</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$111,214,721</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	63,511,592
6113 Public Utility Realty Taxes	80,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	8,648,417
6400 Delinquencies on Taxes Levied / Assessed by the LEA	825,000
6500 Earnings on Investments	750,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	750,000
6910 Rentals	100,000
6940 Tuition from Patrons	330,000
REVENUE FROM LOCAL SOURCES	\$75,095,009
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,438,969
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	2,674,305
7311 Pupil Transportation Subsidy	126,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,300,376
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,703,975
7501 PA Accountability Grants	418,618
7810 State Share of Social Security and Medicare Taxes	1,816,131
7820 State Share of Retirement Contributions	7,936,373
REVENUE FROM STATE SOURCES	\$22,524,747
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	288,179
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	101,142
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	24,237
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
REVENUE FROM FEDERAL SOURCES	\$563,558
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	98,183,314

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$63,511,592	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,703,975</u>	
Total Approx. Tax Revenue:	\$65,215,567	
Approx. Tax Levy for Tax Rate Calculation:	\$67,239,122	
	Allegheny	Total
<hr/>		
2017-18 Data		
a. Assessed Value	\$2,751,029,280	\$2,751,029,280
b. Real Estate Mills	23.9300	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$2,621,302,937	\$2,621,302,937
d. Assessed Value	\$2,764,766,528	\$2,764,766,528
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2017-18 Calculations		
f. 2017-18 Tax Levy	\$65,832,131	\$65,832,131
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2017-18 Tax Levy	\$65,832,131	\$65,832,131
(f Total * g)		
i. Base Mills Subject to Index	23.9300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.91226%	96.91226%
k. Tax Levy Needed	\$67,239,122	\$67,239,122
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	24.3200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$67,239,122	\$67,239,122
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$65,535,147
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$63,511,592
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$63,511,592	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,703,975</u>	
Total Approx. Tax Revenue:	\$65,215,567	
Approx. Tax Levy for Tax Rate Calculation:	\$67,239,122	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.5043	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$67,748,668	\$67,748,668
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 * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$7,675.61	
Number of Homestead/Farmstead Properties	9277	9277
Median Assessed Value of Homestead Properties		\$160,000

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$63,511,592
Amount of Tax Relief for Homestead Exclusions	<u>\$1,703,975</u>
Total Approx. Tax Revenue:	\$65,215,567
Approx. Tax Levy for Tax Rate Calculation:	\$67,239,122
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,703,975	Lowering RE Tax Rate	\$0	\$1,703,975
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,703,975

CODE

6111	<u>Current Real Estate Taxes</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>		
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Allegheny	2,764,766,528	24.3200	67,239,122			96.91226%			
Totals:	2,764,766,528		67,239,122	-	1,703,975	=	65,535,147 X	96.91226% =	63,511,592

		<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>	<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	\$5.00	\$0.00	50,000	50,000
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			50,000	50,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	7,923,417	7,923,417
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	725,000	725,000
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	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			8,648,417	8,648,417
	Total Act 511, Current Taxes				8,698,417
	Act 511 Tax Limit →		2,621,302,937 X	12	31,455,635
			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	23.9300	24.3200	1.63%	Yes	2.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	48,184,770
1200 Special Programs - Elementary / Secondary	9,399,047
1300 Vocational Education	287,021
1400 Other Instructional Programs - Elementary / Secondary	421,713
1600 Adult Education Programs	216,562
Total Instruction	\$58,509,113
2000 Support Services	
2100 Support Services - Students	3,935,605
2200 Support Services - Instructional Staff	2,253,098
2300 Support Services - Administration	5,836,923
2400 Support Services - Pupil Health	957,689
2500 Support Services - Business	1,016,981
2600 Operation and Maintenance of Plant Services	9,771,028
2700 Student Transportation Services	1,843,012
2800 Support Services - Central	1,359,408
2900 Other Support Services	85,000
Total Support Services	\$27,058,744
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,194,246
3300 Community Services	406,867
Total Operation of Non-Instructional Services	\$2,601,113
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	118,075
5200 Interfund Transfers - Out	10,646,269
Total Other Expenditures and Financing Uses	\$10,764,344
Total Estimated Expenditures and Other Financing Uses	\$98,933,314

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	28,475,778
200 Personnel Services - Employee Benefits	17,469,237
300 Purchased Professional and Technical Services	772,384
400 Purchased Property Services	15,690
500 Other Purchased Services	569,140
600 Supplies	787,874
700 Property	84,865
800 Other Objects	9,802
Total Regular Programs - Elementary / Secondary	\$48,184,770
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,653,526
200 Personnel Services - Employee Benefits	2,810,949
300 Purchased Professional and Technical Services	1,202,000
500 Other Purchased Services	607,750
600 Supplies	124,822
Total Special Programs - Elementary / Secondary	\$9,399,047
1300 Vocational Education	
500 Other Purchased Services	287,021
Total Vocational Education	\$287,021
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	116,247
200 Personnel Services - Employee Benefits	71,716
300 Purchased Professional and Technical Services	210,000
500 Other Purchased Services	20,000
600 Supplies	3,750
Total Other Instructional Programs - Elementary / Secondary	\$421,713
1600 Adult Education Programs	
100 Personnel Services - Salaries	121,560
200 Personnel Services - Employee Benefits	80,956
400 Purchased Property Services	4,296
500 Other Purchased Services	9,000
600 Supplies	750
Total Adult Education Programs	\$216,562
Total Instruction	\$58,509,113
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,417,871
200 Personnel Services - Employee Benefits	1,452,628
300 Purchased Professional and Technical Services	14,500
600 Supplies	50,606
Total Support Services - Students	\$3,935,605

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,196,227
200 Personnel Services - Employee Benefits	866,058
300 Purchased Professional and Technical Services	19,000
400 Purchased Property Services	3,000
500 Other Purchased Services	41,500
600 Supplies	125,913
800 Other Objects	1,400
Total Support Services - Instructional Staff	\$2,253,098
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,191,352
200 Personnel Services - Employee Benefits	1,935,802
300 Purchased Professional and Technical Services	345,000
400 Purchased Property Services	10,461
500 Other Purchased Services	286,000
600 Supplies	60,808
700 Property	500
800 Other Objects	7,000
Total Support Services - Administration	\$5,836,923
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	576,081
200 Personnel Services - Employee Benefits	361,802
300 Purchased Professional and Technical Services	7,126
600 Supplies	12,680
Total Support Services - Pupil Health	\$957,689
2500 Support Services - Business	
100 Personnel Services - Salaries	424,088
200 Personnel Services - Employee Benefits	258,893
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	310,000
500 Other Purchased Services	6,000
600 Supplies	9,000
Total Support Services - Business	\$1,016,981
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,984,403
200 Personnel Services - Employee Benefits	2,439,179
300 Purchased Professional and Technical Services	567,585
400 Purchased Property Services	484,992
500 Other Purchased Services	391,900
600 Supplies	1,867,619
700 Property	35,050
800 Other Objects	300
Total Operation and Maintenance of Plant Services	\$9,771,028
2700 Student Transportation Services	
100 Personnel Services - Salaries	340,945

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	200,799
500 Other Purchased Services	1,260,268
600 Supplies	41,000
Total Student Transportation Services	\$1,843,012
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	562,413
200 Personnel Services - Employee Benefits	394,045
300 Purchased Professional and Technical Services	296,000
400 Purchased Property Services	12,600
500 Other Purchased Services	15,000
600 Supplies	4,350
700 Property	50,000
800 Other Objects	25,000
Total Support Services - Central	\$1,359,408
2900 <u>Other Support Services</u>	
500 Other Purchased Services	85,000
Total Other Support Services	\$85,000
Total Support Services	\$27,058,744
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,193,641
200 Personnel Services - Employee Benefits	730,571
300 Purchased Professional and Technical Services	64,136
400 Purchased Property Services	20,363
500 Other Purchased Services	22,580
600 Supplies	147,325
800 Other Objects	15,630
Total Student Activities	\$2,194,246
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	226,415
200 Personnel Services - Employee Benefits	159,552
300 Purchased Professional and Technical Services	400
600 Supplies	20,500
Total Community Services	\$406,867
Total Operation of Non-Instructional Services	\$2,601,113
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	118,075
Total Debt Service / Other Expenditures and Financing Uses	\$118,075
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,646,269

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$10,646,269
Total Other Expenditures and Financing Uses	\$10,764,344
TOTAL EXPENDITURES	\$98,933,314

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	25,000,000	25,000,000
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	5,000,000	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	60,000	60,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	150,000	150,000
Permanent Fund		
Total Cash and Short-Term Investments	\$30,810,000	\$27,810,000

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

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$30,810,000

\$27,810,000

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	139,800,000	135,215,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,200,000	2,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,500,000	3,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$145,500,000	\$140,915,000
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

2018-2019 Final General Fund Budget

LEA : 103026402 Mt Lebanon SD

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Long-Term Indebtedness**06/30/2018 Estimate****06/30/2019 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$145,500,000

\$140,915,000

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	14,500,000	14,500,000
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	\$14,500,000	\$14,500,000
TOTAL INDEBTEDNESS	\$160,000,000	\$155,415,000

Account Description	Amounts
0810 Nonspendable Fund Balance	796,872
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,237,442
0850 Unassigned Fund Balance	5,043,965
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,281,407

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$13,078,279**