

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2018

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

6-18-18

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

6-18-18

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

6-18-18

Christopher J Ursu

\_\_\_\_\_  
Contact Person

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2018-2019 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northgate SD	COUNTY : Allegheny	AUN : 103026873
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2018-2019 (compared to 2017-2018 )?

Yes   
No

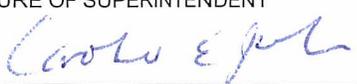
If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$25393273
Ending Unassigned Fund Balance	\$1678955
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.6%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes   
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6-18-2018
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Northgate SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103026873
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/14/18
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$45,000.00 Function 2800, Object 200: \$65,414.00</p>	<p>In this case object 200 is greater than object 100 due to tuition reimbursements which are charged to object 240.</p>
8080	<p>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.</p>	<p>The school district maintains an unassigned fund balance within the allowable range to help finance continuing operations.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The school district maintains assigned fund balances for following year deficits and PSERS &amp; OPEB costs.</p>

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,533,855
0850 Unassigned Fund Balance	1,981,040
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$11,514,895</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	13,444,095
7000 Revenue from State Sources	8,634,503
8000 Revenue from Federal Sources	551,501
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$22,630,099</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$34,144,994</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	10,274,000
6113 Public Utility Realty Taxes	13,000
6120 Current Per Capita Taxes, Section 679	19,400
6140 Current Act 511 Taxes - Flat Rate Assessments	30,700
6150 Current Act 511 Taxes - Proportional Assessments	1,649,545
6400 Delinquencies on Taxes Levied / Assessed by the LEA	967,560
6500 Earnings on Investments	118,400
6700 Revenues from LEA Activities	17,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	260,000
6910 Rentals	18,500
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	15,700
6990 Refunds and Other Miscellaneous Revenue	59,040
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$13,444,095</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	4,110,688
7160 Tuition for Orphans Subsidy	11,900
7271 Special Education funds for School-Aged Pupils	900,235
7292 Pre-K Counts	161,500
7311 Pupil Transportation Subsidy	99,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	110,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,900
7340 State Property Tax Reduction Allocation	697,599
7505 Ready to Learn Block Grant	201,103
7810 State Share of Social Security and Medicare Taxes	431,677
7820 State Share of Retirement Contributions	1,886,401
<b>REVENUE FROM STATE SOURCES</b>	<b>\$8,634,503</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	400,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	2,500
8519 NCLB, Title VI - Flexibility and Accountability	60,000
8830 Medical Assistance Reimbursements (Access) - Early Intervention	89,001
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$551,501</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>22,630,099</b>

Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$10,274,000</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$697,599</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$10,971,599</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$12,131,460</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>2017-18 Data</b>		
a. Assessed Value	\$490,402,736	\$490,402,736
b. Real Estate Mills	24.7867	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$428,742,779	\$428,742,779
d. Assessed Value	\$489,434,263	\$489,434,263
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$12,155,465	\$12,155,465
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$12,155,465	\$12,155,465
(f Total * g)		
i. Base Mills Subject to Index	24.7867	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	89.85591%	89.85591%
k. Tax Levy Needed	\$12,131,460	\$12,131,460
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>24.7867</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,131,460	\$12,131,460
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,433,861
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,274,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$10,274,000</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$697,599</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$10,971,599</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$12,131,460</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	25.5798	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,519,631	\$12,519,631
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$11,520.30	
Number of Homestead/Farmstead Properties	2443	2443
Median Assessed Value of Homestead Properties		\$91,300

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Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$10,274,000</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$697,599</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$10,971,599</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$12,131,460</b>		
	<b>Allegheny</b>	<b>Total</b>	

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$697,599	Lowering RE Tax Rate	\$697,599
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$697,599</b>

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	489,434,263	24.7867	12,131,460			89.85591%	
<b>Totals:</b>	<b>489,434,263</b>		<b>12,131,460</b>	<b>697,599</b>	<b>11,433,861</b>	<b>89.85591%</b>	<b>10,274,000</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		19,400
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	\$5.00	\$0.00	19,400
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	11,300
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 30,700 30,700**

	<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%	1,505,545	1,505,545
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	144,000	144,000
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 1,649,545 1,649,545**

**Total Act 511, Current Taxes 1,680,245**

<b>Act 511 Tax Limit --&gt;</b>	<b>428,742,779</b>	<b>12</b>	<b>5,144,913</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Allegheny	24.7867	24.7867	0.00%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,855,171
1200 Special Programs - Elementary / Secondary	2,968,901
1300 Vocational Education	1,011,823
1400 Other Instructional Programs - Elementary / Secondary	806,003
1800 Pre-Kindergarten	190,002
<b>Total Instruction</b>	<b>\$14,831,900</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,221,182
2200 Support Services - Instructional Staff	552,778
2300 Support Services - Administration	1,805,453
2400 Support Services - Pupil Health	297,301
2500 Support Services - Business	501,167
2600 Operation and Maintenance of Plant Services	2,060,917
2700 Student Transportation Services	624,630
2800 Support Services - Central	392,454
2900 Other Support Services	13,086
<b>Total Support Services</b>	<b>\$7,468,968</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	518,725
3300 Community Services	136,355
3400 Scholarships and Awards	5,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$660,080</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,628,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,628,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	804,325
<b>Total Other Expenditures and Financing Uses</b>	<b>\$804,325</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$25,393,273</b>

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,154,859
200 Personnel Services - Employee Benefits	3,263,141
300 Purchased Professional and Technical Services	38,942
400 Purchased Property Services	511
500 Other Purchased Services	1,172,831
600 Supplies	220,852
700 Property	3,000
800 Other Objects	1,035
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,855,171</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,355,082
200 Personnel Services - Employee Benefits	768,449
300 Purchased Professional and Technical Services	128,360
500 Other Purchased Services	660,310
600 Supplies	52,820
700 Property	3,400
800 Other Objects	480
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,968,901</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	267,825
200 Personnel Services - Employee Benefits	167,287
500 Other Purchased Services	564,196
600 Supplies	12,515
<b>Total Vocational Education</b>	<b>\$1,011,823</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	364,523
200 Personnel Services - Employee Benefits	243,210
300 Purchased Professional and Technical Services	186,500
500 Other Purchased Services	4,400
600 Supplies	7,370
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$806,003</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	111,131
200 Personnel Services - Employee Benefits	64,922
300 Purchased Professional and Technical Services	499
500 Other Purchased Services	800
600 Supplies	12,650
<b>Total Pre-Kindergarten</b>	<b>\$190,002</b>
<b>Total Instruction</b>	<b>\$14,831,900</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	704,803

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	440,626
300 Purchased Professional and Technical Services	57,033
500 Other Purchased Services	6,350
600 Supplies	12,370
<b>Total Support Services - Students</b>	<b>\$1,221,182</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	227,500
200 Personnel Services - Employee Benefits	137,840
300 Purchased Professional and Technical Services	14,145
400 Purchased Property Services	3,610
500 Other Purchased Services	7,950
600 Supplies	97,668
700 Property	64,000
800 Other Objects	65
<b>Total Support Services - Instructional Staff</b>	<b>\$552,778</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	890,465
200 Personnel Services - Employee Benefits	519,708
300 Purchased Professional and Technical Services	259,270
400 Purchased Property Services	4,460
500 Other Purchased Services	60,345
600 Supplies	57,560
800 Other Objects	13,645
<b>Total Support Services - Administration</b>	<b>\$1,805,453</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	174,481
200 Personnel Services - Employee Benefits	106,870
300 Purchased Professional and Technical Services	1,280
600 Supplies	14,670
<b>Total Support Services - Pupil Health</b>	<b>\$297,301</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	197,121
200 Personnel Services - Employee Benefits	135,496
300 Purchased Professional and Technical Services	1,750
400 Purchased Property Services	74,000
500 Other Purchased Services	1,210
600 Supplies	86,400
700 Property	300
800 Other Objects	4,890
<b>Total Support Services - Business</b>	<b>\$501,167</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	720,156
200 Personnel Services - Employee Benefits	482,801
300 Purchased Professional and Technical Services	39,755
400 Purchased Property Services	667,300

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	57,095
600 Supplies	58,010
700 Property	19,800
800 Other Objects	16,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,060,917</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	624,630
<b>Total Student Transportation Services</b>	<b>\$624,630</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	45,000
200 Personnel Services - Employee Benefits	65,414
300 Purchased Professional and Technical Services	209,045
400 Purchased Property Services	9,070
500 Other Purchased Services	36,405
600 Supplies	27,520
<b>Total Support Services - Central</b>	<b>\$392,454</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	13,086
<b>Total Other Support Services</b>	<b>\$13,086</b>
<b>Total Support Services</b>	<b>\$7,468,968</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	198,115
200 Personnel Services - Employee Benefits	81,505
300 Purchased Professional and Technical Services	42,005
400 Purchased Property Services	10,900
500 Other Purchased Services	55,090
600 Supplies	94,220
700 Property	35,160
800 Other Objects	1,730
<b>Total Student Activities</b>	<b>\$518,725</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	38,640
200 Personnel Services - Employee Benefits	16,979
300 Purchased Professional and Technical Services	77,436
600 Supplies	3,300
<b>Total Community Services</b>	<b>\$136,355</b>
<b>3400 <u>Scholarships and Awards</u></b>	
800 Other Objects	5,000
<b>Total Scholarships and Awards</b>	<b>\$5,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$660,080</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,628,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,628,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,628,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	642,222
900 Other Uses of Funds	162,103
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$804,325</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$804,325</b>
<b>TOTAL EXPENDITURES</b>	<b>\$25,393,273</b>

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**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	11,545,448	9,015,730
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	153,739	153,739
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$11,699,187</b>	<b>\$9,169,469</b>
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**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$11,699,187</b>	<b>\$9,169,469</b>
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

**General 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 General Fund**

**Public Purpose (Expendable) Trust Fund**

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

**Total Public Purpose (Expendable) Trust Fund**

**Other Comptroller-Approved Special Revenue Funds**

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

**Total Other Comptroller-Approved Special Revenue Funds**

**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**

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

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

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**Long-Term Indebtedness**

**06/30/2018 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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	1,980,000	1,980,000
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	153,739	153,739
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$2,133,739</b>	<b>\$2,133,739</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$2,133,739</b>	<b>\$2,133,739</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,072,766
0850 Unassigned Fund Balance	1,678,955
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,751,721</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$8,751,721</b>
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