

# 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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Kim D Hartnett

(412)429-2383

Extn :

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

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
khartnett@cvsd.net

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chartiers Valley SD	COUNTY : Allegheny	AUN : 103021752
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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	\$65319031
Ending Unassigned Fund Balance	\$1244911
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.9%

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
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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> Chartiers Valley SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/22/18
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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>
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.	The estimated ending fund balance represents the remaining balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds are for future Pension and Fringe Benefit increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance relates to the athletic program

<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	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	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$1,856,286</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	48,294,366	
7000 Revenue from State Sources	15,823,582	
8000 Revenue from Federal Sources	733,126	
9000 Other Financing Sources	467,957	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$65,319,031</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$67,175,317</u></b>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	37,872,718
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	410,040
6910 Rentals	42,828
6920 Contributions and Donations from Private Sources	12,367
6940 Tuition from Patrons	610,500
6990 Refunds and Other Miscellaneous Revenue	90,000

**REVENUE FROM LOCAL SOURCES \$48,294,366****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	5,103,259
7271 Special Education funds for School-Aged Pupils	1,581,869
7311 Pupil Transportation Subsidy	1,141,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	278,913
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
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	1,202,535
7820 State Share of Retirement Contributions	5,242,463

**REVENUE FROM STATE SOURCES \$15,823,582****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	353,461
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	76,690
8517 NCLB, Title IV - 21st Century Schools	28,127
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	270,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,848

**REVENUE FROM FEDERAL SOURCES \$733,126**

Amount

**OTHER FINANCING SOURCES**

9360 Internal Service Fund Transfers 467,957

**OTHER FINANCING SOURCES \$467,957**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 65,319,031**

Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$37,872,718</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$909,568</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$38,782,286</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$39,858,628</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>2017-18 Data</b>		
a. Assessed Value	\$2,299,712,400	\$2,299,712,400
b. Real Estate Mills	16.6067	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$1,997,232,036	\$1,997,232,036
d. Assessed Value	\$2,334,873,646	\$2,334,873,646
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$38,190,634	\$38,190,634
(a * b)		
<b>2018-19 Calculations</b>		
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		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.23654%	97.23654%
k. Tax Levy Needed	\$39,858,628	\$39,858,628
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>17.0710</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$39,858,628	\$39,858,628
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$38,949,060
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$37,872,718
(n * Est. Pct. Collection)		



Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$37,872,718

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

Total Approx. Tax Revenue: \$38,782,286

Approx. Tax Levy for Tax Rate Calculation: \$39,858,628

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)	\$39,704,993	\$39,704,993
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$153,635	\$153,635
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$149,389	\$149,389

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$5,972.12	
Number of Homestead/Farmstead Properties	8922	8922
Median Assessed Value of Homestead Properties		\$129,500

Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$37,872,718</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$909,568</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$38,782,286</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$39,858,628</b>
	<b>Allegheny</b>

**Total**

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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
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$909,568</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	2,334,873,646	17.0710	39,858,628			97.23654%	
<b>Totals:</b>	<b>2,334,873,646</b>		<b>39,858,628</b>	909,568 =	38,949,060 X	97.23654% =	37,872,718

	<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**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,997,232,036 X</b>	<b>12</b>	<b>23,966,784</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	32,289,637
1200 Special Programs - Elementary / Secondary	7,799,861
1300 Vocational Education	577,237
1400 Other Instructional Programs - Elementary / Secondary	95,280
1500 Nonpublic School Programs	15,230
<b>Total Instruction</b>	<b>\$40,777,245</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,798,348
2200 Support Services - Instructional Staff	1,826,425
2300 Support Services - Administration	3,367,234
2400 Support Services - Pupil Health	432,712
2500 Support Services - Business	857,751
2600 Operation and Maintenance of Plant Services	4,554,619
2700 Student Transportation Services	5,004,146
2900 Other Support Services	664,000
<b>Total Support Services</b>	<b>\$18,505,235</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,495,870
3300 Community Services	11,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,507,370</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,529,181
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,529,181</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$65,319,031</b>

## 2018-2019 Final General Fund Budget

LEA : 103021752 Chartiers Valley SD

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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	19,085,001
200 Personnel Services - Employee Benefits	11,343,304
300 Purchased Professional and Technical Services	530,715
400 Purchased Property Services	9,215
500 Other Purchased Services	964,000
600 Supplies	330,910
700 Property	450
800 Other Objects	26,042
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$32,289,637</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,939,072
200 Personnel Services - Employee Benefits	2,361,098
300 Purchased Professional and Technical Services	1,138,095
500 Other Purchased Services	1,281,855
600 Supplies	52,858
700 Property	6,000
800 Other Objects	20,883
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,799,861</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	577,237
<b>Total Vocational Education</b>	<b>\$577,237</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
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
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$95,280</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	15,230
<b>Total Nonpublic School Programs</b>	<b>\$15,230</b>
<b>Total Instruction</b>	<b>\$40,777,245</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
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
<b>Total Support Services - Students</b>	<b>\$1,798,348</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

## 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	229,900
500 Other Purchased Services	47,640
600 Supplies	83,566
700 Property	174,100
800 Other Objects	13,700
<b>Total Support Services - Instructional Staff</b>	<b>\$1,826,425</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,571,648
200 Personnel Services - Employee Benefits	1,019,259
300 Purchased Professional and Technical Services	345,678
500 Other Purchased Services	117,069
600 Supplies	20,200
800 Other Objects	293,380
<b>Total Support Services - Administration</b>	<b>\$3,367,234</b>
<b>2400 Support Services - Pupil Health</b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$432,712</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	365,467
200 Personnel Services - Employee Benefits	248,797
300 Purchased Professional and Technical Services	164,040
500 Other Purchased Services	8,900
600 Supplies	69,187
800 Other Objects	1,360
<b>Total Support Services - Business</b>	<b>\$857,751</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,985,719
200 Personnel Services - Employee Benefits	1,287,617
300 Purchased Professional and Technical Services	351,580
400 Purchased Property Services	179,357
500 Other Purchased Services	88,211
600 Supplies	642,083
700 Property	13,727
800 Other Objects	6,325
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,554,619</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	2,535,426

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,212,983
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	31,420
500 Other Purchased Services	654,615
600 Supplies	423,921
700 Property	138,831
800 Other Objects	450
<b>Total Student Transportation Services</b>	<b>\$5,004,146</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	64,000
800 Other Objects	600,000
<b>Total Other Support Services</b>	<b>\$664,000</b>
<b>Total Support Services</b>	<b>\$18,505,235</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
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	1,600
600 Supplies	185,304
800 Other Objects	32,363
<b>Total Student Activities</b>	<b>\$1,495,870</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	11,500
<b>Total Community Services</b>	<b>\$11,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,507,370</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,089,181
900 Other Uses of Funds	1,440,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,529,181</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,529,181</b>
<b>TOTAL EXPENDITURES</b>	<b>\$65,319,031</b>



**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	932,043
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$45,862,000</b>	<b>\$20,152,043</b>

**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** **\$20,152,043**

**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		

<b>Total General Fund</b>	<b>\$89,754,757</b>	<b>\$88,730,582</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$91,989,757</b>	<b>\$90,585,582</b>

**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		
<b>Total Short-Term Payables</b>	<b>\$1,820,000</b>	<b>\$1,825,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$93,809,757</b>	<b>\$92,410,582</b>



Account Description	Amounts
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
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,856,286</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,406,286</b>
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