

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/30/2018


President of the Board - Original Signature Required

Date

6/30/2018


Secretary of the Board - Original Signature Required

Date

6/30/2018


Chief School Administrator - Original Signature Required

Date

6/30/2018

Eileen M Navish

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Contact Person

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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: Penn Hills SD	AUN Number: 103027352
County: Allegheny	

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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



SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE 5-29-18
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn Hills SD	COUNTY : Allegheny	AUN : 103027352
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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.

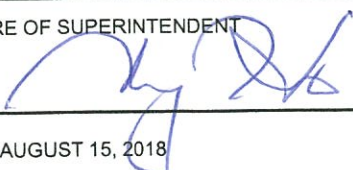
Total Budgeted Expenditures	\$93158048
Ending Unassigned Fund Balance	\$-18999603
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-20.4%

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 7/2/18
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DUE DATE: AUGUST 15, 2018

<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.	
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$27,401.00 Function 2700, Object 200: \$34,645.00	Health Insurance and PSERS are large expensive benefits compared to the Salary.
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 District has a huge negative beginning unassigned fund balance which is carried forward and is part of the estimated ending unassigned fund balance.

ITEM

AMOUNTS

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

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

(15,000,000)

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

(\$15,000,000)

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

49,317,680

7000 Revenue from State Sources

34,383,912

8000 Revenue from Federal Sources

4,456,853

9000 Other Financing Sources

3,000,000

Total Estimated Revenues And Other Financing Sources

\$91,158,445

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$76,158,445

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	39,653,493
6113 Public Utility Realty Taxes	43,350
6114 Payments in Lieu of Current Taxes - State / Local	16,685
6140 Current Act 511 Taxes - Flat Rate Assessments	37,575
6150 Current Act 511 Taxes - Proportional Assessments	5,246,301
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,134,225
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	34,054
6800 Revenues from Intermediary Sources / Pass-Through Funds	846,978
6910 Rentals	28,019
6920 Contributions and Donations from Private Sources	52,000
6990 Refunds and Other Miscellaneous Revenue	200,000
REVENUE FROM LOCAL SOURCES	\$49,317,680
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	16,756,726
7160 Tuition for Orphans Subsidy	4,473
7170 School Improvement Grants	2,000,000
7271 Special Education funds for School-Aged Pupils	3,354,611
7311 Pupil Transportation Subsidy	1,968,005
7312 Nonpublic and Charter School Pupil Transportation Subsidy	436,205
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	632,244
7330 Health Services (Medical, Dental, Nurse, Act 25)	73,587
7340 State Property Tax Reduction Allocation	2,359,166
7505 Ready to Learn Block Grant	850,686
7810 State Share of Social Security and Medicare Taxes	1,107,687
7820 State Share of Retirement Contributions	4,840,522
REVENUE FROM STATE SOURCES	\$34,383,912
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,419,550
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	197,851
8517 NCLB, Title IV - 21st Century Schools	405,261
8731 ARRA - Build America Bonds	2,104,191
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$4,456,853
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	3,000,000
OTHER FINANCING SOURCES	\$3,000,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	91,158,445

Act 1 Index (current): 3.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$39,653,500

Amount of Tax Relief for Homestead Exclusions \$2,359,166

Total Approx. Tax Revenue: \$42,012,666

Approx. Tax Levy for Tax Rate Calculation: \$45,748,012

Allegheny Total

2017-18 Data

a. Assessed Value	\$1,563,287,391	\$1,563,287,391
b. Real Estate Mills	27.5570	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,465,103,051	\$1,465,103,051
d. Assessed Value	\$1,595,975,649	\$1,595,975,649
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy	\$43,079,511	\$43,079,511
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$43,079,511	\$43,079,511
(f Total * g)		
i. Base Mills Subject to Index	27.5570	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	91.39100%	91.39100%
k. Tax Levy Needed	\$45,748,012	\$45,748,012
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate		
(k / d * 1000)	28.6646	
m. Tax Levy Generated by Mills	\$45,748,004	\$45,748,004
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$43,388,838	\$43,388,838
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	\$39,653,493	\$39,653,493
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$39,653,500

Amount of Tax Relief for Homestead Exclusions \$2,359,166

Total Approx. Tax Revenue: \$42,012,666

Approx. Tax Levy for Tax Rate Calculation: \$45,748,012

Total

Allegheny

Index Maximums

p. Maximum Mills Based On Index 28.4663

(i * (1 + Index))

q. Mills In Excess of Index 0.1983

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index \$45,431,522

(p / 1000 * d)

IV.

s. Millage Rate within Index? No

(if l > p Then No)

t. Tax Levy In Excess of Index \$316,482

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index \$289,236

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead \$6,815.00

Number of Homestead/Farmstead Properties 12078

Median Assessed Value of Homestead Properties \$74,000

V.

Act 1 Index (current): 3.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue 4
 \$39,653,500
\$2,359,166
 \$42,012,666
 \$45,748,012
 Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

	\$2,359,166	Lowering RE Tax Rate	\$2,359,166
	\$0		\$0
	\$2,359,166		\$2,359,166

CODE

6111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		
Allegheny	1,595,975,649	28.6646	45,748,004	91.39100%	
Totals:	1,595,975,649		45,748,004	91.39100%	39,653,493

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$0.00			0
6140				
6141	\$0.00	\$0.00	0	0
6142	\$0.00	\$0.00	0	0
6143	\$5.00	\$0.00	37,575	37,575
6144	\$0.00	\$0.00	0	0
6145	\$0.00	\$0.00	0	0
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
Total Current Act 511 Taxes - Flat Rate Assessments			37,575	37,575
6150				
6151	0.500%	0.000%	4,066,761	4,066,761
6152	0.000%	0.000%	0	0
6153	0.500%	0.000%	558,275	558,275
6154	0.000%	0.000%	0	0
6155	0.0100	0.000%	275,121	275,121
6156	0.000%	0.000%	0	0
6157	0.0100	0.000%	346,144	346,144
6159	0	0	0	0

Total Current Act 511 Taxes - Proportional Assessments			5,246,301	5,246,301
Total Act 511, Current Taxes				5,283,876
Act 511 Tax Limit ->	1,465,103,051 X	12	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	27.5570	28.6646	4.02%	No	3.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6155	Current Act 511 Business Privilege Taxes	0.0100	0.0100	0.00%	Yes	3.3%				
6157	Current Act 511 Mercantile Taxes	0.0100	0.0100	0.00%	Yes	3.3%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	37,818,430
1200 Special Programs - Elementary / Secondary	13,407,035
1300 Vocational Education	2,286,292
1400 Other Instructional Programs - Elementary / Secondary	565,400
1500 Nonpublic School Programs	34,290
1800 Pre-Kindergarten	352,633
Total Instruction	\$54,454,080
2000 Support Services	
2100 Support Services - Students	2,016,949
2200 Support Services - Instructional Staff	2,687,025
2300 Support Services - Administration	3,301,206
2400 Support Services - Pupil Health	675,223
2500 Support Services - Business	845,319
2600 Operation and Maintenance of Plant Services	8,035,075
2700 Student Transportation Services	7,387,057
2800 Support Services - Central	458,516
2900 Other Support Services	48,021
Total Support Services	\$25,454,391
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,073,723
3300 Community Services	143,600
Total Operation of Non-Instructional Services	\$1,217,323
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,022,254
Total Other Expenditures and Financing Uses	\$12,022,254
Total Estimated Expenditures and Other Financing Uses	\$93,158,048

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,152,606
200 Personnel Services - Employee Benefits	11,814,994
300 Purchased Professional and Technical Services	768,865
400 Purchased Property Services	7,622
500 Other Purchased Services	9,012,718
600 Supplies	478,175
700 Property	500,950
800 Other Objects	82,500
Total Regular Programs - Elementary / Secondary	\$37,818,430
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,485,777
200 Personnel Services - Employee Benefits	2,203,780
300 Purchased Professional and Technical Services	843,840
500 Other Purchased Services	6,868,638
600 Supplies	5,000
Total Special Programs - Elementary / Secondary	\$13,407,035
1300 Vocational Education	
100 Personnel Services - Salaries	537,200
200 Personnel Services - Employee Benefits	274,625
400 Purchased Property Services	515
500 Other Purchased Services	1,443,752
600 Supplies	23,800
700 Property	6,400
Total Vocational Education	\$2,286,292
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	205,000
200 Personnel Services - Employee Benefits	89,400
300 Purchased Professional and Technical Services	270,000
500 Other Purchased Services	1,000
Total Other Instructional Programs - Elementary / Secondary	\$565,400
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	34,290
Total Nonpublic School Programs	\$34,290
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	224,792
200 Personnel Services - Employee Benefits	123,841
600 Supplies	4,000
Total Pre-Kindergarten	\$352,633
Total Instruction	\$54,464,080
2000 Support Services	
2100 Support Services - Students	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,519,930
200 Personnel Services - Employee Benefits	450,619
300 Purchased Professional and Technical Services	42,000
500 Other Purchased Services	2,100
600 Supplies	2,300
Total Support Services - Students	\$2,016,949
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,440,496
200 Personnel Services - Employee Benefits	661,595
300 Purchased Professional and Technical Services	234,299
400 Purchased Property Services	4,532
500 Other Purchased Services	5,603
600 Supplies	187,500
700 Property	153,000
Total Support Services - Instructional Staff	\$2,687,025
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,663,341
200 Personnel Services - Employee Benefits	1,094,145
300 Purchased Professional and Technical Services	445,515
500 Other Purchased Services	53,605
600 Supplies	16,300
800 Other Objects	28,300
Total Support Services - Administration	\$3,301,206
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	434,194
200 Personnel Services - Employee Benefits	225,229
300 Purchased Professional and Technical Services	10,300
600 Supplies	5,500
Total Support Services - Pupil Health	\$675,223
2500 Support Services - Business	
100 Personnel Services - Salaries	282,954
200 Personnel Services - Employee Benefits	147,511
300 Purchased Professional and Technical Services	79,608
400 Purchased Property Services	203,420
500 Other Purchased Services	2,060
600 Supplies	128,000
800 Other Objects	1,766
Total Support Services - Business	\$845,319
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,213,896
200 Personnel Services - Employee Benefits	1,968,517
300 Purchased Professional and Technical Services	774,048
400 Purchased Property Services	330,362
500 Other Purchased Services	239,577
600 Supplies	1,502,675

Description	Amount
700 Property	5,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$8,035,075
2700 Student Transportation Services	
100 Personnel Services - Salaries	27,401
200 Personnel Services - Employee Benefits	34,645
500 Other Purchased Services	7,005,011
600 Supplies	320,000
Total Student Transportation Services	\$7,387,057
2800 Support Services - Central	
100 Personnel Services - Salaries	226,422
200 Personnel Services - Employee Benefits	159,506
300 Purchased Professional and Technical Services	21,622
400 Purchased Property Services	20,600
500 Other Purchased Services	22,866
600 Supplies	2,500
700 Property	5,000
Total Support Services - Central	\$458,516
2900 Other Support Services	
500 Other Purchased Services	48,021
Total Other Support Services	\$48,021
Total Support Services	\$25,454,391
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	545,130
200 Personnel Services - Employee Benefits	189,327
300 Purchased Professional and Technical Services	193,640
500 Other Purchased Services	40,561
600 Supplies	96,565
700 Property	8,500
Total Student Activities	\$1,073,723
3300 Community Services	
300 Purchased Professional and Technical Services	123,600
600 Supplies	20,000
Total Community Services	\$143,600
Total Operation of Non-Instructional Services	\$1,217,323
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	9,592,254
900 Other Uses of Funds	2,430,000

Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	\$12,022,254
Total Other Expenditures and Financing Uses	\$12,022,254
TOTAL EXPENDITURES	\$93,158,048

Cash and Short-Term Investments

06/30/2018 Estimate 06/30/2019 Projection

1 1

- 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
- Permanent Fund

Total Cash and Short-Term Investments \$1 \$1

Long-Term Investments

06/30/2018 Estimate 06/30/2019 Projection

1 1

- 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
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- 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

Permanent Fund

Total Long-Term Investments

\$1

\$1

TOTAL CASH AND INVESTMENTS

\$2

\$2

06/30/2018 Estimate

06/30/2019 Projection

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Long-Term Indebtedness		
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		293,787,737
0530 Lease-Purchase Obligations	305,711,545	
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$305,711,545	\$293,787,737
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

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

Account Description

Amounts

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	(16,999,603)
0850 Unassigned Fund Balance	(\$16,999,603)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve (\$16,999,603)