PROPOSED VERSION

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: **12/26/2017**

President of the Board - Original Signature Required **Date**

Secretary of the Board - Original Signature Required **Date**

Chief School Administrator - Original Signature Required **Date**

Ryan Manzer (724)295-5141 Extn :1226

Contact Person **Telephone** **Extension**

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Email Address

Val Number	Description	Justification
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: $627,569.00 Approved Referendum Exception Amt: $0.00	Application Pending Preliminary Budget Approval
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.	Unassigned Fund Balance set aside for unexpected expenses and cash flow fluctuations
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserved for deferred maintenance, future PSERS costs, and future OPEB costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Represents Athletic Fund

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	27,078	
0820 Restricted Fund Balance	2,418	
0830 Committed Fund Balance	4,000,000	
0840 Assigned Fund Balance	238	
0850 Unassigned Fund Balance	3,514,439	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$7,514,677**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	17,656,220	
7000 Revenue from State Sources	12,910,997	
8000 Revenue from Federal Sources	326,616	
9000 Other Financing Sources	1,000	
Total Estimated Revenues And Other Financing Sources		**$30,894,833**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$38,409,510**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	14,779,720
6112	Interim Real Estate Taxes	50,000
6113	Public Utility Realty Taxes	16,000
6114	Payments in Lieu of Current Taxes - State / Local	12,000
6140	Current Act 511 Taxes - Flat Rate Assessments	17,500
6150	Current Act 511 Taxes - Proportional Assessments	1,800,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	615,000
6500	Earnings on Investments	40,000
6700	Revenues from LEA Activities	66,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	200,000
6910	Rentals	40,000
6940	Tuition from Patrons	10,000
6990	Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES		**$17,656,220**
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding	6,646,359
7271	Special Education funds for School-Aged Pupils	1,013,859
7311	Pupil Transportation Subsidy	870,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	413,066
7330	Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340	State Property Tax Reduction Allocation	705,382
7505	Ready to Learn Block Grant	273,836
7810	State Share of Social Security and Medicare Taxes	554,415
7820	State Share of Retirement Contributions	2,356,080
REVENUE FROM STATE SOURCES		**$12,910,997**
REVENUE FROM FEDERAL SOURCES		
8514	NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	181,182
8515	NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	67,434
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
8820	Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000
REVENUE FROM FEDERAL SOURCES		**$326,616**

	Amount
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
OTHER FINANCING SOURCES	**$1,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**30,894,833**

Act 1 Index (current): 3.2%

Calculation Method: Revenue — **Section 672.1 Method Choice: (a)(1)**

Number of Decimals For Tax Rate Calculation: 1

Approx. Tax Revenue from RE Taxes: $14,785,000

Amount of Tax Relief for Homestead Exclusions $705,382

Total Approx. Tax Revenue: $15,490,382

Approx. Tax Levy for Tax Rate Calculation: $16,603,231

		Armstrong	Butler	Total
	2017-18 Data			
	a. Assessed Value	$77,359,376	$73,287,325	$150,646,701
	b. Real Estate Mills	62.4000	142.6000	
I.	**2018-19 Data**			
	c. 2016 STEB Market Value	$239,587,553	$536,732,611	$776,320,164
	d. Assessed Value	$77,021,658	$73,703,365	$150,725,023
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2017-18 Calculations			
	f. 2017-18 Tax Levy (a * b)	$4,827,225	$10,450,773	$15,277,998
	2018-19 Calculations			
	g. Percent of Total Market Value	30.86195%	69.13805%	100.00000%
II.	h. Rebalanced 2017-18 Tax Levy (f Total * g)	$4,715,088	$10,562,910	$15,277,998
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	62.4000	144.1301	
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	93.00000%	93.00000%	93.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$5,124,081	$11,479,150	$16,603,231
	l. 2018-19 Real Estate Tax Rate (k / d * 1000)	**66.5000**	**155.7000**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$5,121,940	$11,475,614	$16,597,554
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$15,892,172
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$14,779,720

Act 1 Index (current): 3.2%

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**1**
Approx. Tax Revenue from RE Taxes:	**$14,785,000**
Amount of Tax Relief for Homestead Exclusions	**$705,382**
Total Approx. Tax Revenue:	**$15,490,382**
Approx. Tax Levy for Tax Rate Calculation:	**$16,603,231**

Section 672.1 Method Choice: (a)(1)

		Armstrong	Butler	Total
IV.	**Index Maximums**			
	p. Maximum Mills Based On Index (i * (1 + Index))	64.3968	148.7422	
	q. Mills In Excess of Index (if (l > p), (l - p))	2.1032	6.9578	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$4,959,948	$10,962,801	$15,922,749
	s. Millage Rate within Index? (If l > p Then No)	No	No	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$161,992	$512,813	$674,805
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$150,653	$476,916	$627,569

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

Act 1 Index (current): 3.2%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:**	**(a)(1)**
Number of Decimals For Tax Rate Calculation:	**1**		
Approx. Tax Revenue from RE Taxes:	**$14,785,000**		
Amount of Tax Relief for Homestead Exclusions	**$705,382**		
Total Approx. Tax Revenue:	**$15,490,382**		
Approx. Tax Levy for Tax Rate Calculation:	**$16,603,231**		

	Armstrong	**Butler**			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions		$705,382	Lowering RE Tax Rate	$0	$705,382
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		$0			$0
Amount of Tax Relief from State/Local Sources					**$705,382**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Armstrong	77,021,658	66.5000	5,121,940					93.00000%		
Butler	73,703,365	155.7000	11,475,614					93.00000%		
Totals:	**150,725,023**		**16,597,554**	-	705,382	=	15,892,172	X 93.00000%	=	14,779,720

		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	17,500	17,500
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			**17,500**	**17,500**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,600,000	1,600,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000	200,000
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			**1,800,000**	**1,800,000**
	Total Act 511, Current Taxes				**1,817,500**
		Act 511 Tax Limit -->	**776,320,164 X Market Value**	**12 Mills**	**9,315,842 (511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Armstrong	62.4000	66.5000	6.58%	No	3.2%				
	Butler	144.1301	155.7000	8.03%	No	3.2%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	3.2%				
	Current Act 511 Taxes – Proportional Assessments									
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%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,901,593
1200 Special Programs - Elementary / Secondary	2,557,946
1300 Vocational Education	309,000
1400 Other Instructional Programs - Elementary / Secondary	154,666
1500 Nonpublic School Programs	9,785
Total Instruction	**$17,932,990**
2000 Support Services	
2100 Support Services - Students	656,151
2200 Support Services - Instructional Staff	933,031
2300 Support Services - Administration	2,327,699
2400 Support Services - Pupil Health	281,081
2500 Support Services - Business	482,927
2600 Operation and Maintenance of Plant Services	3,123,472
2700 Student Transportation Services	1,570,749
2800 Support Services - Central	192,273
2900 Other Support Services	82,493
Total Support Services	**$9,649,876**
3000 Operation of Non-Instructional Services	
3200 Student Activities	648,180
Total Operation of Non-Instructional Services	**$648,180**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	3,689,673
Total Other Expenditures and Financing Uses	**$3,689,673**
Total Estimated Expenditures and Other Financing Uses	**$31,920,719**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,286,230
200 Personnel Services - Employee Benefits	5,483,981
300 Purchased Professional and Technical Services	76,828
400 Purchased Property Services	20,161
500 Other Purchased Services	328,865
600 Supplies	704,498
800 Other Objects	1,030
Total Regular Programs - Elementary / Secondary	**$14,901,593**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,316,812
200 Personnel Services - Employee Benefits	749,625
300 Purchased Professional and Technical Services	258,942
500 Other Purchased Services	201,671
600 Supplies	30,690
700 Property	206
Total Special Programs - Elementary / Secondary	**$2,557,946**
1300 Vocational Education	
500 Other Purchased Services	309,000
Total Vocational Education	**$309,000**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	29,570
200 Personnel Services - Employee Benefits	14,371
300 Purchased Professional and Technical Services	25,235
500 Other Purchased Services	73,130
600 Supplies	12,360
Total Other Instructional Programs - Elementary / Secondary	**$154,666**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	9,785
Total Nonpublic School Programs	**$9,785**
Total Instruction	**$17,932,990**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	374,590
200 Personnel Services - Employee Benefits	266,294
300 Purchased Professional and Technical Services	2,111
500 Other Purchased Services	7,466
600 Supplies	5,407
700 Property	206
800 Other Objects	77
Total Support Services - Students	**$656,151**
2200 Support Services - Instructional Staff	

Description	Amount
100 Personnel Services - Salaries	502,841
200 Personnel Services - Employee Benefits	343,746
300 Purchased Professional and Technical Services	41,044
500 Other Purchased Services	19,952
600 Supplies	25,448
Total Support Services - Instructional Staff	**$933,031**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,245,847
200 Personnel Services - Employee Benefits	792,015
300 Purchased Professional and Technical Services	159,635
400 Purchased Property Services	2,575
500 Other Purchased Services	54,708
600 Supplies	53,453
800 Other Objects	19,466
Total Support Services - Administration	**$2,327,699**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	172,101
200 Personnel Services - Employee Benefits	92,167
300 Purchased Professional and Technical Services	7,560
400 Purchased Property Services	1,301
500 Other Purchased Services	952
600 Supplies	7,000
Total Support Services - Pupil Health	**$281,081**
2500 Support Services - Business	
100 Personnel Services - Salaries	249,071
200 Personnel Services - Employee Benefits	182,357
300 Purchased Professional and Technical Services	31,929
400 Purchased Property Services	1,030
500 Other Purchased Services	5,665
600 Supplies	11,330
800 Other Objects	1,545
Total Support Services - Business	**$482,927**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	949,221
200 Personnel Services - Employee Benefits	768,896
300 Purchased Professional and Technical Services	171,013
400 Purchased Property Services	226,840
500 Other Purchased Services	160,062
600 Supplies	816,015
700 Property	31,425
Total Operation and Maintenance of Plant Services	**$3,123,472**
2700 Student Transportation Services	
500 Other Purchased Services	1,570,749
Total Student Transportation Services	**$1,570,749**

Description	Amount
2800 Support Services - Central	
100 Personnel Services - Salaries	74,941
200 Personnel Services - Employee Benefits	50,802
300 Purchased Professional and Technical Services	34,323
400 Purchased Property Services	8,240
500 Other Purchased Services	2,337
600 Supplies	21,630
Total Support Services - Central	**$192,273**
2900 Other Support Services	
500 Other Purchased Services	82,493
Total Other Support Services	**$82,493**
Total Support Services	**$9,649,876**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	293,249
200 Personnel Services - Employee Benefits	131,637
300 Purchased Professional and Technical Services	59,122
400 Purchased Property Services	7,879
500 Other Purchased Services	74,880
600 Supplies	69,317
800 Other Objects	12,096
Total Student Activities	**$648,180**
Total Operation of Non-Instructional Services	**$648,180**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	3,689,673
Total Interfund Transfers - Out	**$3,689,673**
Total Other Expenditures and Financing Uses	**$3,689,673**
TOTAL EXPENDITURES	**$31,920,719**

Cash and Short-Term Investments	**06/30/2018 Estimate**	**06/30/2019 Projection**
General Fund	7,500,000	6,500,000
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	1,800,000	1,800,000
Debt Service Fund	70,000	70,000
Food Service / Cafeteria Operations Fund	22,000	22,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	100,000	100,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	82,000	82,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$9,574,000**	**$8,574,000**

Long-Term Investments	**06/30/2018 Estimate**	**06/30/2019 Projection**
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments	**06/30/2018 Estimate**	**06/30/2019 Projection**
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$9,574,000**	**$8,574,000**

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
General Fund		
0510 Bonds Payable	39,605,000	37,470,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,575,000	1,575,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,400,000	4,400,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$45,580,000**	**$43,445,000**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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	**$45,580,000**	**$43,445,000**

Short-Term Payables	**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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$45,580,000**	**$43,445,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	27,078
0820	Restricted Fund Balance	2,418
0830	Committed Fund Balance	4,000,000
0840	Assigned Fund Balance	238
0850	Unassigned Fund Balance	2,488,553
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$6,488,791**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$6,518,287**