



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Quaker Valley SD	COUNTY : Allegheny	AUN : 103027753
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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	\$50078108
Ending Unassigned Fund Balance	\$3589459
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.2%

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 5-21-18
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DUE DATE: AUGUST 15, 2018

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

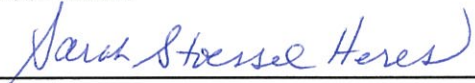
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Quaker Valley SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103027753
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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> 4-17-18
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve for unanticipated operating expenditures
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 is less than allowable code limit
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance for future pension obligations
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance for future increases in healthcare and pension costs and future capital requirements

<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	385,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	775,000
0840 Assigned Fund Balance	2,795,000
0850 Unassigned Fund Balance	3,125,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,695,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	40,892,724
7000 Revenue from State Sources	7,643,519
8000 Revenue from Federal Sources	1,011,324
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$49,547,567</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$56,242,567</u></b>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	33,241,213
6112 Interim Real Estate Taxes	120,000
6113 Public Utility Realty Taxes	40,000
6114 Payments in Lieu of Current Taxes - State / Local	445,075
6120 Current Per Capita Taxes, Section 679	35,950
6140 Current Act 511 Taxes - Flat Rate Assessments	35,950
6150 Current Act 511 Taxes - Proportional Assessments	5,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,305,000
6500 Earnings on Investments	120,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	289,761
6910 Rentals	145,000
6920 Contributions and Donations from Private Sources	18,000
6940 Tuition from Patrons	96,275
6990 Refunds and Other Miscellaneous Revenue	500

**REVENUE FROM LOCAL SOURCES \$40,892,724****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	1,438,641
7160 Tuition for Orphans Subsidy	8,870
7271 Special Education funds for School-Aged Pupils	828,055
7311 Pupil Transportation Subsidy	255,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	77,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	95,632
7330 Health Services (Medical, Dental, Nurse, Act 25)	54,000
7340 State Property Tax Reduction Allocation	670,262
7360 Safe Schools	24,500
7505 Ready to Learn Block Grant	66,366
7810 State Share of Social Security and Medicare Taxes	774,540
7820 State Share of Retirement Contributions	3,350,153

**REVENUE FROM STATE SOURCES \$7,643,519****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	170,275
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	56,139
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,250
8731 ARRA - Build America Bonds	442,660

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	335,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000

**REVENUE FROM FEDERAL SOURCES** **\$1,011,324**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES** **49,547,567**

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$33,241,213
Amount of Tax Relief for Homestead Exclusions	<u>\$670,262</u>
Total Approx. Tax Revenue:	\$33,911,475
Approx. Tax Levy for Tax Rate Calculation:	\$35,439,587

Allegheny

Total

<b>2017-18 Data</b>		
a. Assessed Value	\$1,849,909,812	\$1,849,909,812
b. Real Estate Mills	18.4009	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$1,732,698,848	\$1,732,698,848
d. Assessed Value	\$1,874,257,603	\$1,874,257,603
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$34,040,005	\$34,040,005
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$34,040,005	\$34,040,005
(f Total * g)		
i. Base Mills Subject to Index	18.4009	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.60500%	95.60500%
k. Tax Levy Needed	\$35,439,587	\$35,439,587
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>18.9086</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$35,439,587	\$35,439,587
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$34,769,325
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$33,241,213
(n * Est. Pct. Collection)		



Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$33,241,213

Amount of Tax Relief for Homestead Exclusions

\$670,262

Total Approx. Tax Revenue:

\$33,911,475

Approx. Tax Levy for Tax Rate Calculation:

\$35,439,587

Allegheny

Total

**Index Maximums**

p. Maximum Mills Based On Index

18.8425

(i \* (1 + Index))

q. Mills In Excess of Index

0.0661

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

r. Maximum Tax Levy Based On Index

\$35,315,699

\$35,315,699

IV. (p / 1000 \* d)

s. Millage Rate within Index?

No

(If l > p Then No)

t. Tax Levy In Excess of Index

\$123,888

\$123,888

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

u. Tax Revenue In Excess of Index

\$118,443

\$118,443

(t \* Est. Pct. Collection)

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead

\$9,585.00

V. Number of Homestead/Farmstead Properties

3698

3698

Median Assessed Value of Homestead Properties

\$219,000

Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$33,241,213</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$670,262</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$33,911,475</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$35,439,587</b>	
	<b>Allegheny</b>	<b>Total</b>

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$670,262	Lowering RE Tax Rate	\$0	\$670,262
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$670,262</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	1,874,257,603	18.9086	35,439,587			95.60500%	
<b>Totals:</b>	<b>1,874,257,603</b>		<b>35,439,587</b>	670,262 =	34,769,325 X	95.60500% =	33,241,213

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,950
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	35,950
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 35,950 35,950**

	<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%	4,250,000	4,250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	750,000	750,000
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 5,000,000 5,000,000**

**Total Act 511, Current Taxes 5,035,950**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,732,698,848 X</b>	<b>12</b>	<b>20,792,386</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:		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	18.4009	18.9086	2.76%	No	2.4%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%			
6141	Current Act 511 Per Capita 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	0.500%	0.500%	0.00%	Yes	2.4%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	19,713,296
1200 Special Programs - Elementary / Secondary	5,664,126
1300 Vocational Education	206,746
1400 Other Instructional Programs - Elementary / Secondary	2,822
1500 Nonpublic School Programs	21,500
<b>Total Instruction</b>	<b>\$25,608,490</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,685,148
2200 Support Services - Instructional Staff	2,671,077
2300 Support Services - Administration	2,740,594
2400 Support Services - Pupil Health	355,223
2500 Support Services - Business	716,371
2600 Operation and Maintenance of Plant Services	4,332,540
2700 Student Transportation Services	2,155,171
2800 Support Services - Central	830,589
2900 Other Support Services	186,735
<b>Total Support Services</b>	<b>\$15,673,448</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,239,988
3300 Community Services	539,800
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,779,788</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,671,382
5200 Interfund Transfers - Out	95,000
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,016,382</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$50,078,108</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	11,558,237
200 Personnel Services - Employee Benefits	6,331,236
300 Purchased Professional and Technical Services	405,289
400 Purchased Property Services	56,130
500 Other Purchased Services	773,189
600 Supplies	561,089
700 Property	15,789
800 Other Objects	12,337
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$19,713,296</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,810,209
200 Personnel Services - Employee Benefits	1,707,651
300 Purchased Professional and Technical Services	333,500
500 Other Purchased Services	735,085
600 Supplies	69,500
800 Other Objects	8,181
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,664,126</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	206,746
<b>Total Vocational Education</b>	<b>\$206,746</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	822
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,822</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	21,500
<b>Total Nonpublic School Programs</b>	<b>\$21,500</b>
<b>Total Instruction</b>	<b>\$25,608,490</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,018,650
200 Personnel Services - Employee Benefits	568,901
300 Purchased Professional and Technical Services	68,500
500 Other Purchased Services	11,200
600 Supplies	15,525
800 Other Objects	2,372
<b>Total Support Services - Students</b>	<b>\$1,685,148</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,044,767
200 Personnel Services - Employee Benefits	637,609
300 Purchased Professional and Technical Services	420,320

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,850
500 Other Purchased Services	3,325
600 Supplies	250,081
700 Property	309,900
800 Other Objects	2,225
<b>Total Support Services - Instructional Staff</b>	<b>\$2,671,077</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,401,247
200 Personnel Services - Employee Benefits	759,971
300 Purchased Professional and Technical Services	450,960
400 Purchased Property Services	13,000
500 Other Purchased Services	46,525
600 Supplies	33,191
700 Property	6,000
800 Other Objects	29,700
<b>Total Support Services - Administration</b>	<b>\$2,740,594</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	213,882
200 Personnel Services - Employee Benefits	126,013
300 Purchased Professional and Technical Services	7,321
400 Purchased Property Services	2,200
500 Other Purchased Services	50
600 Supplies	5,757
<b>Total Support Services - Pupil Health</b>	<b>\$355,223</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	371,646
200 Personnel Services - Employee Benefits	229,695
300 Purchased Professional and Technical Services	44,900
400 Purchased Property Services	18,625
500 Other Purchased Services	13,605
600 Supplies	30,600
800 Other Objects	7,300
<b>Total Support Services - Business</b>	<b>\$716,371</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,449,040
200 Personnel Services - Employee Benefits	958,877
300 Purchased Professional and Technical Services	4,200
400 Purchased Property Services	703,948
500 Other Purchased Services	131,150
600 Supplies	1,081,950
800 Other Objects	3,375
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,332,540</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,155,171
<b>Total Student Transportation Services</b>	<b>\$2,155,171</b>

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	356,125
200 Personnel Services - Employee Benefits	181,111
300 Purchased Professional and Technical Services	224,278
500 Other Purchased Services	27,850
600 Supplies	18,500
700 Property	17,500
800 Other Objects	5,225
<b>Total Support Services - Central</b>	<b>\$830,589</b>
<b>2900 Other Support Services</b>	
100 Personnel Services - Salaries	82,415
200 Personnel Services - Employee Benefits	52,570
500 Other Purchased Services	51,750
<b>Total Other Support Services</b>	<b>\$186,735</b>
<b>Total Support Services</b>	<b>\$15,673,448</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	669,113
200 Personnel Services - Employee Benefits	320,423
300 Purchased Professional and Technical Services	15,650
400 Purchased Property Services	19,200
500 Other Purchased Services	103,762
600 Supplies	78,250
700 Property	10,800
800 Other Objects	22,790
<b>Total Student Activities</b>	<b>\$1,239,988</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	14,000
600 Supplies	800
800 Other Objects	525,000
<b>Total Community Services</b>	<b>\$539,800</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,779,788</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	2,798,332
900 Other Uses of Funds	3,873,050
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,671,382</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	95,000
<b>Total Interfund Transfers - Out</b>	<b>\$95,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	250,000



<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$7,016,382
<b>TOTAL EXPENDITURES</b>	<b>\$50,078,108</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	10,400,000	10,450,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	30,000	28,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	2,200,000	1,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	130,000	125,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	18,000	20,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	115,000	117,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$12,893,000</b>	<b>\$12,240,000</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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$12,893,000</b>	<b>\$12,240,000</b>
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**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	62,500,000	58,750,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,050,000	1,025,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,400,000	2,600,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$65,950,000</b>	<b>\$62,375,000</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

## 2018-2019 Final General Fund Budget

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

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

**Total Permanent Fund**

**Total Long-Term Indebtedness**

**\$65,950,000**

**\$62,375,000**



**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$65,950,000</b>	<b>\$62,375,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	385,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	575,000
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	3,589,459
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,164,459</b>
<b>5900 Budgetary Reserve</b>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,799,459</b>