

FINAL GENERAL FUND BUDGET

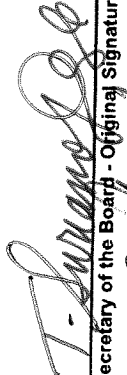
Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Anna Borsos

Contact Person

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Email Address

6/28/2018
Date

6/28/2018
Date

6/28/2018
Date

(412)490-6500

Extn :6232

Telephone

Extension

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	7,000,000
0850 Unassigned Fund Balance	5,018,255

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

\$12,018,255

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	55,904,043
7000 Revenue from State Sources	13,828,947
8000 Revenue from Federal Sources	569,545
9000 Other Financing Sources	5,000

Total Estimated Revenues And Other Financing Sources

\$70,307,535

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

\$82,325,790

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	46,762,081
6112 Interim Real Estate Taxes	900,000
6113 Public Utility Realty Taxes	48,898
6150 Current Act 511 Taxes - Proportional Assessments	5,378,079
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,285,589
6500 Earnings on Investments	160,000
6700 Revenues from LEA Activities	40,901
6800 Revenues from Intermediary Sources / Pass-Through Funds	457,327
6910 Rentals	671,168
6920 Contributions and Donations from Private Sources	70,000
6990 Refunds and Other Miscellaneous Revenue	130,000

REVENUE FROM LOCAL SOURCES \$55,904,043

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	4,170,096
7160 Tuition for Orphans Subsidy	140,000
7271 Special Education funds for School-Aged Pupils	1,653,006
7311 Pupil Transportation Subsidy	473,339
7312 Nonpublic and Charter School Pupil Transportation Subsidy	169,951
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	468,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	61,187
7340 State Property Tax Reduction Allocation	925,399
7505 Ready to Learn Block Grant	196,733
7810 State Share of Social Security and Medicare Taxes	1,071,296
7820 State Share of Retirement Contributions	4,499,940

REVENUE FROM STATE SOURCES \$13,828,947

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	293,404
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	88,669
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	3,972
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	170,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,500

REVENUE FROM FEDERAL SOURCES \$569,545

Amount

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets 3,000

9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series 2,000

OTHER FINANCING SOURCES

\$5,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

70,307,535

Act 1 Index (current): 2.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$46,762,081
 Amount of Tax Relief for Homestead Exclusions: \$925,399
 Total Approx. Tax Revenue: \$47,687,480
 Approx. Tax Levy for Tax Rate Calculation: \$50,216,093

2017-18 Data

a. Assessed Value	\$2,735,493,110	
b. Real Estate Mills	17.9638	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$2,395,556,153	
d. Assessed Value	\$2,795,404,805	
e. Assessed Value of New Constr/ Renov	\$0	

2017-18 Calculations

f. 2017-18 Tax Levy	\$49,139,851	
(a * b)		

2018-19 Calculations

g. Percent of Total Market Value	100.000000%	
h. Rebalanced 2017-18 Tax Levy	\$49,139,851	
(f Total * g)		
ii. Base Mills Subject to Index	17.9638	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	94.870000%	
k. Tax Levy Needed	\$50,216,093	
(Approx. Tax Levy * g)		

I. 2018-19 Real Estate Tax Rate

(k / d * 1000)	17.9638	
iii. Tax Levy Generated by Mills	\$50,216,093	
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

(n * Est. Pct. Collection)

		Total
	\$2,735,493,110	
	\$2,395,556,153	
	\$2,795,404,805	
	\$0	
	\$49,139,851	
	100.000000%	
	\$49,139,851	
	94.870000%	
	\$50,216,093	
	\$50,216,093	
	\$49,290,694	
	\$46,762,081	

Act 1 Index (current): 2.4%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$46,762,081
 Amount of Tax Relief for Homestead Exclusions \$925,399
 Total Approx. Tax Revenue: \$47,687,480
 Approx. Tax Levy for Tax Rate Calculation: \$50,216,093

Allegheny Total

Index Maximums

p. Maximum Mills Based On Index

18.3949

($i * (1 + \text{Index})$)

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$51,421,192

($p / 1000 * d$)

IV.

s. Millage Rate within Index?

Yes

(If $l > p$ Then No)

t. Tax Levy In Excess of Index

\$0

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

u. Tax Revenue In Excess of Index

\$0

($t * \text{Est. Pct. Collection}$)

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead \$6,439,611

Number of Homestead/Farmstead Properties 7999

Median Assessed Value of Homestead Properties \$140,700

Act 1 Index (current): 2.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$46,762,081
 Amount of Tax Relief for Homestead Exclusions \$925,399
 Total Approx. Tax Revenue: \$47,687,480
 Approx. Tax Levy for Tax Rate Calculation: \$50,216,093

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

\$925,399	Lowering RE Tax Rate	\$925,399
\$0		\$0
\$925,399		\$925,399

CODE

6111 Current Real Estate Taxes								
County Name	Allegheny	2,795,404,805	17,9638	50,216,093	50,216,093	925,399	49,290,694 X	94,87000%
Totals:		2,795,404,805		50,216,093		925,399 =	49,290,694 X	94,87000% =
								46,762,081

	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
6120 Current Per Capita Taxes, Section 679	\$0.00			<u>Estimated Revenue</u> 0
6140 Current Act 511 Taxes - Flat Rate Assessments				
6141 Current Act 511 Per Capita Taxes	\$0.00			<u>Estimated Revenue</u> 0
6142 Current Act 511 Occupation Taxes - Flat Rate	\$0.00			0
6143 Current Act 511 Local Services Taxes	\$0.00			0
6144 Current Act 511 Trailer Taxes	\$0.00			0
6145 Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00			0
6146 Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00			0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00			0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
Total Current Act 511 Taxes - Flat Rate Assessments	0.500%	0.000%	4,731,260	4,731,260
Current Act 511 Taxes - Proportional Assessments	0.000%	0.000%	0	0
Current Act 511 Earned Income Taxes	0.500%	0.000%	646,819	646,819
Current Act 511 Occupation Taxes	0.000%	0.000%	0	0
Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
Current Act 511 Business Privilege Taxes	0.000%	0.000%	0	0
Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0.000%	0	0
Current Act 511 Mercantile Taxes	0	0	0	0
Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes - Proportional Assessments			5,378,079	5,378,079
Total Act 511, Current Taxes			5,378,079	5,378,079
	Act 511 Tax Limit -->	2,395,556,153 X	12	28,746,674
		Market Value	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> Alleggheny	17.9638	17.9638	0.00%	Yes	2.4%				
	<u>Current Act 511 Taxes - Proportional Assessments</u>									
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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	26,836,769
1200 Special Programs - Elementary / Secondary	8,251,696
1300 Vocational Education	2,192,182
1400 Other Instructional Programs - Elementary / Secondary	99,500
Total Instruction	\$37,380,147
2000 Support Services	
2100 Support Services - Students	
2200 Support Services - Instructional Staff	1,814,889
2300 Support Services - Administration	1,465,839
2400 Support Services - Pupil Health	2,643,160
2500 Support Services - Business	664,723
2600 Operation and Maintenance of Plant Services	708,306
2700 Student Transportation Services	6,438,218
2800 Support Services - Central	3,669,922
2900 Other Support Services	1,551,224
Total Support Services	80,000
3000 Operation of Non-Instructional Services	\$19,036,281
3200 Student Activities	1,360,554
3300 Community Services	23,000
Total Operation of Non-Instructional Services	\$1,383,554
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,082,881
5200 Interfund Transfers - Out	1,000,000
Total Other Expenditures and Financing Uses	\$11,082,881
Total Estimated Expenditures and Other Financing Uses	\$68,882,863

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,246,029
200 Personnel Services - Employee Benefits	9,802,584
300 Purchased Professional and Technical Services	383,800
400 Purchased Property Services	11,325
500 Other Purchased Services	982,500
600 Supplies	391,578
700 Property	7,800
800 Other Objects	11,153
Total Regular Programs - Elementary / Secondary	\$26,836,769
1200 Special Programs - Elementary / Secondary	
1300 Vocational Education	
100 Personnel Services - Salaries	3,095,079
200 Personnel Services - Employee Benefits	2,171,117
300 Purchased Professional and Technical Services	376,300
500 Other Purchased Services	2,507,000
600 Supplies	88,500
700 Property	12,500
800 Other Objects	1,200
Total Special Programs - Elementary / Secondary	\$8,251,696
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	892,721
200 Personnel Services - Employee Benefits	515,732
400 Purchased Property Services	6,000
500 Other Purchased Services	742,942
600 Supplies	33,162
800 Other Objects	1,625
Total Vocational Education	\$2,192,182
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	81,000
200 Personnel Services - Employee Benefits	18,500
Total Other Instructional Programs - Elementary / Secondary	\$99,500
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	892,226
200 Personnel Services - Employee Benefits	519,863
300 Purchased Professional and Technical Services	348,000
500 Other Purchased Services	7,800
600 Supplies	44,400
800 Other Objects	2,600
Total Support Services - Students	\$1,814,889
Total Support Services - Instructional Staff	584,945

Description	Amount
200 Personnel Services - Employee Benefits	346,354
300 Purchased Professional and Technical Services	21,000
500 Other Purchased Services	20,000
600 Supplies	478,540
800 Other Objects	15,000
Total Support Services - Instructional Staff	\$1,465,839
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,144,698
200 Personnel Services - Employee Benefits	664,562
300 Purchased Professional and Technical Services	650,500
400 Purchased Property Services	1,800
500 Other Purchased Services	71,400
600 Supplies	47,700
800 Other Objects	62,500
Total Support Services - Administration	\$2,643,160
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	378,053
200 Personnel Services - Employee Benefits	255,800
400 Purchased Property Services	3,000
500 Other Purchased Services	1,050
600 Supplies	22,700
700 Property	3,600
800 Other Objects	520
Total Support Services - Pupil Health	\$664,723
2500 Support Services - Business	
100 Personnel Services - Salaries	348,736
200 Personnel Services - Employee Benefits	243,071
300 Purchased Professional and Technical Services	16,500
400 Purchased Property Services	10,000
500 Other Purchased Services	37,600
600 Supplies	40,399
800 Other Objects	12,000
Total Support Services - Business	\$708,306
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,461,400
200 Personnel Services - Employee Benefits	1,583,611
300 Purchased Professional and Technical Services	541,456
400 Purchased Property Services	401,350
500 Other Purchased Services	246,000
600 Supplies	1,121,201
700 Property	76,500
800 Other Objects	6,700
Total Operation and Maintenance of Plant Services	\$6,438,218
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,759,680

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	828,042
300 Purchased Professional and Technical Services	8,100
400 Purchased Property Services	32,000
500 Other Purchased Services	272,900
600 Supplies	468,000
700 Property	297,800
800 Other Objects	3,400
Total Student Transportation Services	\$3,669,922
2800 Support Services - Central	
100 Personnel Services - Salaries	421,141
200 Personnel Services - Employee Benefits	287,183
300 Purchased Professional and Technical Services	78,300
400 Purchased Property Services	500
500 Other Purchased Services	67,500
600 Supplies	183,700
700 Property	512,000
800 Other Objects	900
Total Support Services - Central	\$1,551,224
2900 Other Support Services	
500 Other Purchased Services	80,000
Total Other Support Services	\$80,000
Total Support Services	\$19,036,281
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	767,396
200 Personnel Services - Employee Benefits	229,903
300 Purchased Professional and Technical Services	102,600
400 Purchased Property Services	35,725
500 Other Purchased Services	38,020
600 Supplies	160,750
800 Other Objects	26,160
Total Student Activities	\$1,360,554
3300 Community Services	
300 Purchased Professional and Technical Services	4,000
800 Other Objects	19,000
Total Community Services	\$23,000
Total Operation of Non-Instructional Services	\$1,383,554
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	7,315,240
900 Other Uses of Funds	2,767,641
Total Debt Service / Other Expenditures and Financing Uses	\$10,082,881
5200 Interfund Transfers - Out	

Description

900 Other Uses of Funds

Total Interfund Transfers - Out

Total Other Expenditures and Financing Uses

TOTAL EXPENDITURES

Amount

1,000,000

\$1,000,000

\$11,082,881

\$68,882,863

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	12,000,000	12,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$ 1850	400,000	1,000,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	1,000,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	40,000	30,000
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	\$13,440,000	\$13,530,000

Long-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2018 Estimate

\$13,440,000

06/30/2019 Projection

\$13,530,000

Long-Term Indebtedness
 General Fund

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	136,247,979	133,618,140
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$136,247,979	\$133,618,140

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

- 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

06/30/2018 Estimate

06/30/2019 Projection

Long-Term Indebtedness

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

06/30/2018 Estimate

06/30/2019 Projection

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

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<u>Long-Term Indebtedness</u>		
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	\$136,247,979	\$133,618,140

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Short-Term Payables		
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	\$136,247,979	\$133,618,140
TOTAL INDEBTEDNESS		

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,000,000
0850 Unassigned Fund Balance	6,442,927
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,442,927

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$13,442,927