

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/21/2018

Sarah Stessel Heres

President of the Board - Original Signature Required

5/21/2018

Date

M. Kardong

Secretary of the Board - Original Signature Required

5/21/18

Date

Lizette Ondak

Chief School Administrator - Original Signature Required

5/21/18

Date

Scott Antoline

Contact Person

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Extension

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Email Address

**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**

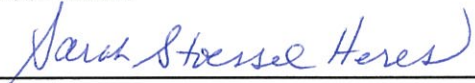
24 PS 6-687(a)(1)

(03/2006)

School District Name : Quaker Valley SD	County : Allegheny	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 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>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
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
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,695,000</u>
Estimated Revenues And Other Financing Sources	
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	
Total Estimated Revenues And Other Financing Sources	<u>\$49,547,567</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$56,242,567</u>

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

2017-18 Data		
a. Assessed Value	\$1,849,909,812	\$1,849,909,812
b. Real Estate Mills	18.4009	
I. 2018-19 Data		
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

2017-18 Calculations		
f. 2017-18 Tax Levy	\$34,040,005	\$34,040,005
(a * b)		
2018-19 Calculations		
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		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.60500%	95.60500%
k. Tax Levy Needed	\$35,439,587	\$35,439,587
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	18.9086	
(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	<u>\$670,262</u>	
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 (i * (1 + Index))	18.8425	
q. Mills In Excess of Index (if l > p), (l - p))	0.0661	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$35,315,699	\$35,315,699
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$123,888	\$123,888
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$118,443	\$118,443

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$9,585.00	
Number of Homestead/Farmstead Properties	3698	3698
Median Assessed Value of Homestead Properties		\$219,000

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
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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
Amount of Tax Relief from State/Local Sources				\$670,262

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%	
Totals:	1,874,257,603		35,439,587	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

Act 511 Tax Limit -->	1,732,698,848 X	12	20,792,386
	Market Value	Mills	(511 Limit)

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>
1000 Instruction	
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
Total Instruction	\$25,608,490
2000 Support Services	
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
Total Support Services	\$15,673,448
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,239,988
3300 Community Services	539,800
Total Operation of Non-Instructional Services	\$1,779,788
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,671,382
5200 Interfund Transfers - Out	95,000
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$7,016,382
Total Estimated Expenditures and Other Financing Uses	\$50,078,108

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
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
Total Regular Programs - Elementary / Secondary	\$19,713,296
1200 <u>Special Programs - Elementary / Secondary</u>	
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
Total Special Programs - Elementary / Secondary	\$5,664,126
1300 <u>Vocational Education</u>	
500 Other Purchased Services	206,746
Total Vocational Education	\$206,746
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	822
Total Other Instructional Programs - Elementary / Secondary	\$2,822
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	21,500
Total Nonpublic School Programs	\$21,500
Total Instruction	\$25,608,490
2000 Support Services	
2100 <u>Support Services - Students</u>	
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
Total Support Services - Students	\$1,685,148
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,044,767
200 Personnel Services - Employee Benefits	637,609
300 Purchased Professional and Technical Services	420,320

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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
Total Support Services - Instructional Staff	\$2,671,077
2300 <u>Support Services - Administration</u>	
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
Total Support Services - Administration	\$2,740,594
2400 <u>Support Services - Pupil Health</u>	
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
Total Support Services - Pupil Health	\$355,223
2500 <u>Support Services - Business</u>	
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
Total Support Services - Business	\$716,371
2600 <u>Operation and Maintenance of Plant Services</u>	
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
Total Operation and Maintenance of Plant Services	\$4,332,540
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,155,171
Total Student Transportation Services	\$2,155,171

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<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
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
Total Support Services - Central	\$830,589
2900 Other Support Services	
100 Personnel Services - Salaries	82,415
200 Personnel Services - Employee Benefits	52,570
500 Other Purchased Services	51,750
Total Other Support Services	\$186,735
Total Support Services	\$15,673,448
3000 Operation of Non-Instructional Services	
3200 Student Activities	
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
Total Student Activities	\$1,239,988
3300 Community Services	
300 Purchased Professional and Technical Services	14,000
600 Supplies	800
800 Other Objects	525,000
Total Community Services	\$539,800
Total Operation of Non-Instructional Services	\$1,779,788
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,798,332
900 Other Uses of Funds	3,873,050
Total Debt Service / Other Expenditures and Financing Uses	\$6,671,382
5200 Interfund Transfers - Out	
900 Other Uses of Funds	95,000
Total Interfund Transfers - Out	\$95,000
5900 Budgetary Reserve	
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
TOTAL EXPENDITURES	\$50,078,108

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		

Total Cash and Short-Term Investments	\$12,893,000	\$12,240,000
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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	\$12,893,000	\$12,240,000
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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		

Total General Fund	\$65,950,000	\$62,375,000
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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		

Total Public Purpose (Expendable) Trust Fund		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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

TOTAL INDEBTEDNESS	\$65,950,000	\$62,375,000
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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
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,164,459
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,799,459