

PRELIMINARY 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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

John Zahorchak

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Extn :

Contact Person

Telephone

Extension

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$477,083.00 Approved Referendum Exception Amt: \$0.00	Exemption requested
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve for unanticipated costs
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.	Reserve for unanticipated costs

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,965,842
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,965,842</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	36,013,895
7000 Revenue from State Sources	26,836,189
8000 Revenue from Federal Sources	1,205,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$64,055,084</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$66,020,926</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	29,671,120
6113 Public Utility Realty Taxes	31,022
6120 Current Per Capita Taxes, Section 679	90,000
6140 Current Act 511 Taxes - Flat Rate Assessments	121,000
6150 Current Act 511 Taxes - Proportional Assessments	4,178,753
6400 Delinquencies on Taxes Levied / Assessed by the LEA	900,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	94,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	580,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	173,000
6960 Services Provided Other Local Governmental Units / LEAs	20,000
6990 Refunds and Other Miscellaneous Revenue	45,000

REVENUE FROM LOCAL SOURCES \$36,013,895

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	13,078,398
7160 Tuition for Orphans Subsidy	7,500
7271 Special Education funds for School-Aged Pupils	2,475,176
7311 Pupil Transportation Subsidy	1,350,815
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	893,362
7330 Health Services (Medical, Dental, Nurse, Act 25)	73,300
7340 State Property Tax Reduction Allocation	1,653,381
7505 Ready to Learn Block Grant	618,344
7810 State Share of Social Security and Medicare Taxes	1,245,564
7820 State Share of Retirement Contributions	5,440,349

REVENUE FROM STATE SOURCES \$26,836,189

REVENUE FROM FEDERAL SOURCES

8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	410,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	390,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	85,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	65,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
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REVENUE FROM FEDERAL SOURCES	\$1,205,000
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	64,055,084
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Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:		\$29,671,120
Amount of Tax Relief for Homestead Exclusions		<u>\$1,653,381</u>
Total Approx. Tax Revenue:		\$31,324,501
Approx. Tax Levy for Tax Rate Calculation:		\$33,538,656
	Allegheny	Total

2017-18 Data		
a. Assessed Value	\$1,565,418,594	\$1,565,418,594
b. Real Estate Mills	20.2430	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,397,733,037	\$1,397,733,037
d. Assessed Value	\$1,580,893,504	\$1,580,893,504
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$31,688,769	\$31,688,769
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$31,688,769	\$31,688,769
(f Total * g)		
i. Base Mills Subject to Index	20.2430	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.05587%	93.05587%
k. Tax Levy Needed	\$33,538,656	\$33,538,656
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	21.2150	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$33,538,656	\$33,538,656
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$31,885,275
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,671,120
(n * Est. Pct. Collection)		

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$29,671,120	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,653,381</u>	
Total Approx. Tax Revenue:	\$31,324,501	
Approx. Tax Levy for Tax Rate Calculation:	\$33,538,656	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.8907	
q. Mills In Excess of Index (if l > p), (l - p))	0.3243	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,025,972	\$33,025,972
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$512,684	\$512,684
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$477,083	\$477,083

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

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,671,120
Amount of Tax Relief for Homestead Exclusions	<u>\$1,653,381</u>
Total Approx. Tax Revenue:	\$31,324,501
Approx. Tax Levy for Tax Rate Calculation:	\$33,538,656

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,653,381	Lowering RE Tax Rate	\$0	\$1,653,381
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,653,381

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	1,580,893,504	21.2150	33,538,656			93.05587%	
Totals:	1,580,893,504		33,538,656	1,653,381 =	31,885,275 X	93.05587% =	29,671,120

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		90,000
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	90,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	31,000
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 121,000 121,000

	<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%	3,883,753	3,883,753
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	295,000	295,000
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 4,178,753 4,178,753

Total Act 511, Current Taxes 4,299,753

Act 511 Tax Limit -->	1,397,733,037 X	12	16,772,796
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Allegheny	20.2430	21.2150	4.81%	No	3.2%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%			
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%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,360,433
1200 Special Programs - Elementary / Secondary	6,481,024
1300 Vocational Education	951,200
1400 Other Instructional Programs - Elementary / Secondary	22,515
Total Instruction	\$38,815,172
2000 Support Services	
2100 Support Services - Students	1,497,330
2200 Support Services - Instructional Staff	719,476
2300 Support Services - Administration	3,092,224
2400 Support Services - Pupil Health	782,892
2500 Support Services - Business	432,019
2600 Operation and Maintenance of Plant Services	5,092,340
2700 Student Transportation Services	3,406,960
2800 Support Services - Central	1,080,376
Total Support Services	\$16,103,617
3000 Operation of Non-Instructional Services	
3200 Student Activities	969,513
3300 Community Services	269,925
Total Operation of Non-Instructional Services	\$1,239,438
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,647,015
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$8,947,015
Total Estimated Expenditures and Other Financing Uses	\$65,105,242

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,626,015
200 Personnel Services - Employee Benefits	10,961,373
300 Purchased Professional and Technical Services	974,197
400 Purchased Property Services	263,800
500 Other Purchased Services	1,008,428
600 Supplies	511,320
700 Property	15,300
Total Regular Programs - Elementary / Secondary	\$31,360,433
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,331,617
200 Personnel Services - Employee Benefits	1,319,676
300 Purchased Professional and Technical Services	1,001,420
500 Other Purchased Services	1,743,311
600 Supplies	85,000
Total Special Programs - Elementary / Secondary	\$6,481,024
1300 <u>Vocational Education</u>	
500 Other Purchased Services	940,000
800 Other Objects	11,200
Total Vocational Education	\$951,200
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,000
200 Personnel Services - Employee Benefits	7,015
500 Other Purchased Services	500
Total Other Instructional Programs - Elementary / Secondary	\$22,515
Total Instruction	\$38,815,172
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	929,840
200 Personnel Services - Employee Benefits	555,840
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	2,150
600 Supplies	4,700
800 Other Objects	1,800
Total Support Services - Students	\$1,497,330
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	414,469
200 Personnel Services - Employee Benefits	234,639
500 Other Purchased Services	13,000
600 Supplies	53,768
700 Property	3,600
Total Support Services - Instructional Staff	\$719,476

2018-2019 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,683,337
200 Personnel Services - Employee Benefits	992,532
300 Purchased Professional and Technical Services	323,005
500 Other Purchased Services	55,050
600 Supplies	29,100
800 Other Objects	9,200
Total Support Services - Administration	\$3,092,224
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	453,712
200 Personnel Services - Employee Benefits	258,477
300 Purchased Professional and Technical Services	35,297
400 Purchased Property Services	17,856
500 Other Purchased Services	50
600 Supplies	17,500
Total Support Services - Pupil Health	\$782,892
2500 Support Services - Business	
100 Personnel Services - Salaries	246,883
200 Personnel Services - Employee Benefits	175,136
500 Other Purchased Services	1,000
600 Supplies	8,000
800 Other Objects	1,000
Total Support Services - Business	\$432,019
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,735,677
200 Personnel Services - Employee Benefits	1,190,218
300 Purchased Professional and Technical Services	608,225
400 Purchased Property Services	1,074,378
500 Other Purchased Services	197,326
600 Supplies	254,516
700 Property	30,000
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$5,092,340
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,875,805
200 Personnel Services - Employee Benefits	986,986
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	23,000
500 Other Purchased Services	119,169
600 Supplies	395,000
Total Student Transportation Services	\$3,406,960
2800 Support Services - Central	
100 Personnel Services - Salaries	293,327
200 Personnel Services - Employee Benefits	183,382
300 Purchased Professional and Technical Services	105,427

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	81,960
500 Other Purchased Services	4,000
600 Supplies	312,280
700 Property	100,000
Total Support Services - Central	\$1,080,376
Total Support Services	\$16,103,617
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	482,167
200 Personnel Services - Employee Benefits	241,199
300 Purchased Professional and Technical Services	76,700
400 Purchased Property Services	20,000
500 Other Purchased Services	26,250
600 Supplies	59,228
700 Property	53,174
800 Other Objects	10,795
Total Student Activities	\$969,513
3300 Community Services	
100 Personnel Services - Salaries	156,559
200 Personnel Services - Employee Benefits	65,866
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	2,500
Total Community Services	\$269,925
Total Operation of Non-Instructional Services	\$1,239,438
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	8,647,015
Total Debt Service / Other Expenditures and Financing Uses	\$8,647,015
5900 Budgetary Reserve	
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$8,947,015
TOTAL EXPENDITURES	\$65,105,242

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	500,000	200,000
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	1,000,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	35,000	15,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$1,535,000	\$715,000
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Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	1,000,000	750,000
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	1,000,000	
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		

<u>Long-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$2,000,000	\$750,000
TOTAL CASH AND INVESTMENTS	\$3,535,000	\$1,465,000

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	114,715,000	113,315,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	275,000	297,000
0540 Accumulated Compensated Absences	1,070,000	1,300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,500,000	7,700,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$123,560,000	\$122,612,000
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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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</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	\$123,560,000	\$122,612,000

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	\$123,560,000	\$122,612,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	915,684
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$915,684
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,215,684