

PROPOSED VERSION

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

Scott Antoline

(412)749-3600

Extn :3641

Contact Person

Telephone

Extension

antolines@qvsd.org

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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: \$118,968.00 Approved Referendum Exception Amt: \$0.00	District is seeking referendum exceptions for fiscal year 2018-2019
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 required limit set by code
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 PSERS 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 pension, healthcare and 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	575,000
0840 Assigned Fund Balance	2,525,000
0850 Unassigned Fund Balance	3,100,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,200,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	40,650,612
7000 Revenue from State Sources	7,796,554
8000 Revenue from Federal Sources	846,207
9000 Other Financing Sources	250,000
Total Estimated Revenues And Other Financing Sources	<u>\$49,543,373</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$55,743,373</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	33,188,862
6112 Interim Real Estate Taxes	87,500
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	4,933,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,305,000
6500 Earnings on Investments	58,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	280,000
6910 Rentals	145,000
6920 Contributions and Donations from Private Sources	18,000
6940 Tuition from Patrons	77,275
6990 Refunds and Other Miscellaneous Revenue	500

REVENUE FROM LOCAL SOURCES \$40,650,612**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	1,466,764
7160 Tuition for Orphans Subsidy	8,870
7271 Special Education funds for School-Aged Pupils	837,612
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	103,198
7330 Health Services (Medical, Dental, Nurse, Act 25)	54,000
7340 State Property Tax Reduction Allocation	669,500
7360 Safe Schools	24,500
7505 Ready to Learn Block Grant	66,366
7810 State Share of Social Security and Medicare Taxes	801,500
7820 State Share of Retirement Contributions	3,431,744

REVENUE FROM STATE SOURCES \$7,796,554**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	165,315
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	44,795
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	2,437
8731 ARRA - Build America Bonds	442,660

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	185,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
REVENUE FROM FEDERAL SOURCES	\$846,207
OTHER FINANCING SOURCES	
9330 Capital Projects Fund Transfers	250,000
OTHER FINANCING SOURCES	\$250,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	49,543,373

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$33,188,862

Amount of Tax Relief for Homestead Exclusions \$669,500

Total Approx. Tax Revenue: \$33,858,362

Approx. Tax Levy for Tax Rate Calculation: \$35,422,235

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	\$1,873,300,303	\$1,873,300,303
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	95.50000%	95.50000%
k. Tax Levy Needed	\$35,422,235	\$35,422,235
(Approx. Tax Levy * g)		

I. 2018-19 Real Estate Tax Rate 18.9090

(k / d * 1000)

l. Tax Levy Generated by Mills	\$35,422,235	\$35,422,235
(l / 1000 * d)		

m. Tax Levy minus Tax Relief for Homestead Exclusions		\$34,752,735
(m - Amount of Tax Relief for Homestead Exclusions)		

n. Net Tax Revenue Generated By Mills		\$33,188,862
(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): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$33,188,862

Amount of Tax Relief for Homestead Exclusions

\$669,500

Total Approx. Tax Revenue:

\$33,858,362

Approx. Tax Levy for Tax Rate Calculation:

\$35,422,235

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

18.8425

(i * (1 + Index))

q. Mills In Excess of Index

0.0665

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

r. Maximum Tax Levy Based On Index

\$35,297,661

\$35,297,661

IV. (p / 1000 * d)

s. Millage Rate within Index?

No

(If l > p Then No)

t. Tax Levy In Excess of Index

\$124,574

\$124,574

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

u. Tax Revenue In Excess of Index

\$118,968

\$118,968

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$0.00

V. Number of Homestead/Farmstead Properties

Median Assessed Value of Homestead Properties

\$0

Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$33,188,862	
Amount of Tax Relief for Homestead Exclusions	<u>\$669,500</u>	
Total Approx. Tax Revenue:	\$33,858,362	
Approx. Tax Levy for Tax Rate Calculation:	\$35,422,235	
	Allegheny	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$669,500	Lowering RE Tax Rate	\$0	\$669,500
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$669,500

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	1,873,300,303	18.9090	35,422,235			95.50000%	
Totals:	1,873,300,303		35,422,235	669,500	34,752,735	95.50000%	33,188,862

	<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%	683,500	683,500
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 4,933,500 4,933,500

Total Act 511, Current Taxes 4,969,450

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	18.9090	2.77%	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%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,635,106
1200 Special Programs - Elementary / Secondary	5,306,309
1300 Vocational Education	200,000
1400 Other Instructional Programs - Elementary / Secondary	5,813
1500 Nonpublic School Programs	7,000
Total Instruction	\$26,154,228
2000 Support Services	
2100 Support Services - Students	1,713,492
2200 Support Services - Instructional Staff	2,876,888
2300 Support Services - Administration	2,562,898
2400 Support Services - Pupil Health	400,362
2500 Support Services - Business	722,648
2600 Operation and Maintenance of Plant Services	4,298,131
2700 Student Transportation Services	2,307,602
2800 Support Services - Central	889,074
2900 Other Support Services	202,326
Total Support Services	\$15,973,421
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,257,762
3300 Community Services	539,300
Total Operation of Non-Instructional Services	\$1,797,062
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,671,382
5200 Interfund Transfers - Out	75,000
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$6,996,382
Total Estimated Expenditures and Other Financing Uses	\$50,921,093

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	11,980,510
200 Personnel Services - Employee Benefits	6,586,124
300 Purchased Professional and Technical Services	416,344
400 Purchased Property Services	61,020
500 Other Purchased Services	1,053,815
600 Supplies	491,739
700 Property	31,061
800 Other Objects	14,493
Total Regular Programs - Elementary / Secondary	\$20,635,106
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,762,292
200 Personnel Services - Employee Benefits	1,664,317
300 Purchased Professional and Technical Services	402,520
500 Other Purchased Services	398,172
600 Supplies	74,114
800 Other Objects	4,894
Total Special Programs - Elementary / Secondary	\$5,306,309
1300 Vocational Education	
500 Other Purchased Services	200,000
Total Vocational Education	\$200,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,134
200 Personnel Services - Employee Benefits	1,679
Total Other Instructional Programs - Elementary / Secondary	\$5,813
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	7,000
Total Nonpublic School Programs	\$7,000
Total Instruction	\$26,154,228
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,019,180
200 Personnel Services - Employee Benefits	591,845
300 Purchased Professional and Technical Services	69,500
500 Other Purchased Services	12,300
600 Supplies	18,443
800 Other Objects	2,224
Total Support Services - Students	\$1,713,492
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,155,043
200 Personnel Services - Employee Benefits	709,475
300 Purchased Professional and Technical Services	414,318

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	3,050
500 Other Purchased Services	3,220
600 Supplies	265,456
700 Property	323,393
800 Other Objects	2,933
Total Support Services - Instructional Staff	\$2,876,888
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,294,070
200 Personnel Services - Employee Benefits	670,445
300 Purchased Professional and Technical Services	465,250
400 Purchased Property Services	13,000
500 Other Purchased Services	51,150
600 Supplies	35,783
700 Property	4,000
800 Other Objects	29,200
Total Support Services - Administration	\$2,562,898
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	214,634
200 Personnel Services - Employee Benefits	161,905
300 Purchased Professional and Technical Services	11,965
400 Purchased Property Services	2,000
500 Other Purchased Services	50
600 Supplies	9,808
Total Support Services - Pupil Health	\$400,362
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	389,209
200 Personnel Services - Employee Benefits	222,129
300 Purchased Professional and Technical Services	41,760
400 Purchased Property Services	24,325
500 Other Purchased Services	14,675
600 Supplies	29,860
800 Other Objects	690
Total Support Services - Business	\$722,648
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,448,645
200 Personnel Services - Employee Benefits	950,986
400 Purchased Property Services	701,225
500 Other Purchased Services	120,850
600 Supplies	1,073,050
800 Other Objects	3,375
Total Operation and Maintenance of Plant Services	\$4,298,131
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,307,602
Total Student Transportation Services	\$2,307,602

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<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	360,642
200 Personnel Services - Employee Benefits	228,482
300 Purchased Professional and Technical Services	231,550
500 Other Purchased Services	24,550
600 Supplies	21,000
700 Property	17,500
800 Other Objects	5,350
Total Support Services - Central	\$889,074
2900 Other Support Services	
100 Personnel Services - Salaries	80,200
200 Personnel Services - Employee Benefits	64,626
500 Other Purchased Services	57,500
Total Other Support Services	\$202,326
Total Support Services	\$15,973,421
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	671,147
200 Personnel Services - Employee Benefits	324,875
300 Purchased Professional and Technical Services	15,650
400 Purchased Property Services	19,200
500 Other Purchased Services	105,050
600 Supplies	78,250
700 Property	20,800
800 Other Objects	22,790
Total Student Activities	\$1,257,762
3300 Community Services	
300 Purchased Professional and Technical Services	13,500
600 Supplies	800
800 Other Objects	525,000
Total Community Services	\$539,300
Total Operation of Non-Instructional Services	\$1,797,062
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	75,000
Total Interfund Transfers - Out	\$75,000
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	\$6,996,382
TOTAL EXPENDITURES	\$50,921,093

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Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	10,400,000	10,100,000
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	2,500,000	1,900,000
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	\$13,193,000	\$12,290,000

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

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

<u>Long-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$13,193,000	\$12,290,000

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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

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

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

Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

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

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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- 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	\$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	250,000
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	2,572,280
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,822,280
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,457,280