

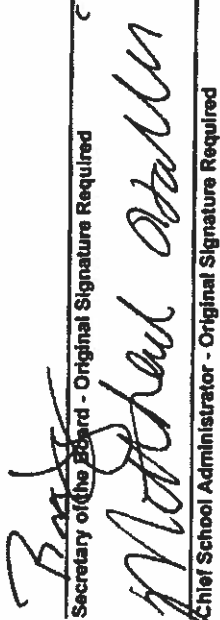
# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

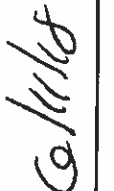
Date of Adoption of the General Fund Budget: 06/11/2018

  
\_\_\_\_\_  
President of the Board - Original Signature Required

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required  
Chief School Administrator - Original Signature Required

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Date

Brett Lago

Contact Person

(724)744-2121

Telephone

Extn :

Extension

lagob@penntrafford.org

Email Address

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

24 PS 6-688

(10/2010)

<b>SCHOOL DISTRICT :</b> Penn-Trafford SD	<b>COUNTY :</b> Westmoreland	<b>AUN :</b> 107657103
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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	\$56556807
Ending Unassigned Fund Balance	\$4500526
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

I hereby certify that the above information is accurate and complete.

<b>SIGNATURE OF SUPERINTENDENT</b> <i>Matthew Bollen</i>	<b>DATE</b> 6-11-18
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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)

(03/2008)

<b>School District Name:</b> Penn-Trafford SD	<b>County:</b> Westmoreland
<b>AUN Number:</b> 107657103	

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5.7.2018
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	2,500,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,500,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	30,225,674
7000 Revenue from State Sources	25,920,418
8000 Revenue from Federal Sources	413,241
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$56,559,333</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$61,059,333</u></b>

**Amount**

<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	24,049,360
6113	Public Utility Realty Taxes	30,000
6114	Payments in Lieu of Current Taxes - State / Local	16,000
6120	Current Per Capita Taxes, Section 679	50,000
6140	Current Act 511 Taxes - Flat Rate Assessments	120,000
6150	Current Act 511 Taxes - Proportional Assessments	4,450,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500	Earnings on Investments	200,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	470,000
6910	Rentals	5,000
6920	Contributions and Donations from Private Sources	100,000
6940	Tuition from Patrons	20,000
6990	Refunds and Other Miscellaneous Revenue	15,314
<b>REVENUE FROM LOCAL SOURCES</b>		<b>\$30,225,674</b>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding	14,253,758
7271	Special Education funds for School-Aged Pupils	2,430,569
7311	Pupil Transportation Subsidy	1,160,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	600,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340	State Property Tax Reduction Allocation	1,020,869
7505	Ready to Learn Block Grant	580,222
7810	State Share of Social Security and Medicare Taxes	1,100,000
7820	State Share of Retirement Contributions	4,700,000
<b>REVENUE FROM STATE SOURCES</b>		<b>\$25,920,418</b>
<b>REVENUE FROM FEDERAL SOURCES</b>		
8514	NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	321,590
8515	NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	89,151
8820	Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>\$413,241</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>56,559,333</b>

Act 1 Index (current): 3.1%  
 Calculation Method:  
 Number of Decimals For Tax Rate Calculation: 2  
 Approx. Tax Revenue from RE Taxes: \$24,049,618  
 Amount of Tax Relief for Homestead Exclusions \$1,020,869  
 Total Approx. Tax Revenue: \$25,070,487  
 Approx. Tax Levy for Tax Rate Calculation: \$26,248,941

	Allegheny	Westmoreland	Total
<b>2017-18 Data</b>			
a. Assessed Value	\$2,993,972	\$308,175,270	\$311,169,242
b. Real Estate Mills	16.0800	82.2500	
<b>I. 2018-19 Data</b>			
c. 2016 STEB Market Value	\$3,129,999	\$1,660,687,429	\$1,663,817,428
d. Assessed Value	\$3,129,999	\$312,827,580	\$315,957,579
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2017-18 Calculations</b>			
f. 2017-18 Tax Levy (a * b)	\$48,143	\$25,347,416	\$25,395,559
<b>2018-19 Calculations</b>			
g. Percent of Total Market Value	0.18812%	99.81188%	100.00000%
h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$47,774	\$25,347,785	\$25,395,559
<b>II.</b>			
i. Base Mills Subject to Index (h / a * 1000) if no reassessment	16.0800	82.2511	
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	100.00000%	95.32000%	95.32880%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$49,380	\$26,199,561	\$26,248,941
<b>I. 2018-19 Real Estate Tax Rate</b>			
(k / d * 1000)	15.7700	83.7500	
<b>III.</b>			
m. Tax Levy Generated by Mills (l / 1000 * d)	\$49,360	\$26,199,310	\$26,248,670
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$25,227,801
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$24,049,360

Act 1 Index (current): 3.1%  
 Calculation Method: 2  
 Section 672.1 Method Choice: (a)(1)  
 Number of Decimals For Tax Rate Calculation:  
 Approx. Tax Revenue from RE Taxes: \$24,049,618  
 Amount of Tax Relief for Homestead Exclusions: \$1,020,869  
 Total Approx. Tax Revenue: \$25,070,487  
 Approx. Tax Levy for Tax Rate Calculation: \$26,248,941

	Allegheny	Westmoreland	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	16.5784	84.8008	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$51,890	\$26,528,029	\$26,579,919
IV. s. Millage Rate within Index? (if l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (l * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$8,317.00	\$1,566.00	
Number of Homestead/Farmstead Properties	18	7777	7795
Median Assessed Value of Homestead Properties			\$25,830

Act 1 Index (current): 3.1%  
 Calculation Method: Section 672.1 Method Choice: (a)(1)  
 Number of Decimals For Tax Rate Calculation: 2  
 Approx. Tax Revenue from RE Taxes: \$24,049,618  
 Amount of Tax Relief for Homestead Exclusions: \$1,020,869  
 Total Approx. Tax Revenue: \$25,070,487  
 Approx. Tax Levy for Tax Rate Calculation: \$26,248,941

	Allegheny	Westmoreland	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,020,869	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0	\$0
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$1,020,869</b>



CODE	County Name	Current Real Estate Taxes	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
	Allegheny		3,129,999	15.7700	49,360			100.000000%	
	Westmoreland		312,827,580	83.7500	26,199,310			95.320000%	
	<b>Totals:</b>		<b>315,957,579</b>		<b>26,248,670</b>	<b>1,020,869</b>	<b>25,227,801</b>	<b>95.328800%</b>	<b>24,049,360</b>

	Rate	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments		
6141 Current Act 511 Per Capita Taxes	\$10.00	50,000
6142 Current Act 511 Occupation Taxes - Flat Rate	\$5.00	50,000
6143 Current Act 511 Local Services Taxes	\$5.00	20,000
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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>145,000</b>	<b>120,000</b>
6150 Current Act 511 Taxes - Proportional Assessments				
6151 Current Act 511 Earned Income Taxes	0.5000%	0.0000%	4,000,000	4,000,000
6152 Current Act 511 Occupation Taxes	0.0000%	0.0000%	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.5000%	0.0000%	450,000	450,000
6154 Current Act 511 Amusement Taxes	0.0000%	0.0000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000%	0.0000%	0	0
6156 Current Act 511 Mechanical Device Taxes - Percentage	0.0000%	0.0000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000%	0.0000%	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>4,450,000</b>	<b>4,450,000</b>
<b>Total Act 511, Current Taxes</b>			<b>4,450,000</b>	<b>4,570,000</b>
<b>Act 511 Tax Limit</b>	<b>1,663,817,428</b>	<b>X</b>	<b>12</b>	<b>19,965,809</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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	Current Real Estate Taxes									
	Allegheny	16.0800	15.7700	-1.91%	Yes	3.1%				
	Westmoreland	82.2511	83.7500	1.83%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes - Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes - Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.5000%	0.5000%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.5000%	0.00%	Yes	3.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	28,156,105
1200 Special Programs - Elementary / Secondary	4,490,384
1300 Vocational Education	515,000
1400 Other Instructional Programs - Elementary / Secondary	52,905
<b>Total Instruction</b>	<b>\$33,214,394</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,035,063
2200 Support Services - Instructional Staff	685,350
2300 Support Services - Administration	3,796,676
2400 Support Services - Pupil Health	612,063
2500 Support Services - Business	620,420
2600 Operation and Maintenance of Plant Services	6,153,856
2700 Student Transportation Services	3,302,429
2800 Support Services - Central	957,653
2900 Other Support Services	95,275
<b>Total Support Services</b>	<b>\$18,258,785</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,916,685
3300 Community Services	50,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,966,685</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,978,943
5200 Interfund Transfers - Out	140,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,118,943</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$56,558,807</b>

Description Amount

<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	15,796,724
200 Personnel Services - Employee Benefits	10,309,211
300 Purchased Professional and Technical Services	190,480
400 Purchased Property Services	103,500
500 Other Purchased Services	1,058,350
600 Supplies	694,040
800 Other Objects	3,800
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$28,156,105</b>

<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,841,342
200 Personnel Services - Employee Benefits	1,009,542
300 Purchased Professional and Technical Services	306,000
500 Other Purchased Services	1,308,900
600 Supplies	18,550
700 Property	4,050
800 Other Objects	2,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,490,384</b>

<b>1300 Vocational Education</b>	
500 Other Purchased Services	515,000
<b>Total Vocational Education</b>	<b>\$515,000</b>

<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	31,000
200 Personnel Services - Employee Benefits	13,905
600 Supplies	8,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$52,905</b>

<b>Total Instruction</b>	<b>\$33,214,394</b>
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<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,107,772
200 Personnel Services - Employee Benefits	863,291
500 Other Purchased Services	6,000
600 Supplies	56,000
800 Other Objects	2,000
<b>Total Support Services - Students</b>	<b>\$2,035,063</b>

<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	425,231
200 Personnel Services - Employee Benefits	170,964
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,500
600 Supplies	71,655
800 Other Objects	10,000

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Instructional Staff</b>	<b>\$685,350</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,061,149
200 Personnel Services - Employee Benefits	1,257,717
300 Purchased Professional and Technical Services	155,000
400 Purchased Property Services	3,500
500 Other Purchased Services	39,000
600 Supplies	184,760
700 Property	35,000
800 Other Objects	60,550
<b>Total Support Services - Administration</b>	<b>\$3,796,676</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	372,619
200 Personnel Services - Employee Benefits	197,944
300 Purchased Professional and Technical Services	25,500
500 Other Purchased Services	1,500
600 Supplies	12,000
700 Property	1,500
800 Other Objects	1,000
<b>Total Support Services - Pupil Health</b>	<b>\$612,063</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	305,697
200 Personnel Services - Employee Benefits	208,723
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	10,000
500 Other Purchased Services	13,000
600 Supplies	16,000
700 Property	7,000
800 Other Objects	5,000
<b>Total Support Services - Business</b>	<b>\$620,420</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,442,941
200 Personnel Services - Employee Benefits	1,612,415
400 Purchased Property Services	1,246,500
500 Other Purchased Services	270,000
600 Supplies	520,000
700 Property	60,000
800 Other Objects	2,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,153,856</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	3,302,429
<b>Total Student Transportation Services</b>	<b>\$3,302,429</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	190,107

Description	Amount
200 Personnel Services - Employee Benefits	111,046
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	200,000
500 Other Purchased Services	1,500
600 Supplies	202,000
700 Property	100,000
800 Other Objects	3,000
<b>Total Support Services - Central</b>	<b>\$957,653</b>
<b>2900 Other Support Services</b>	
100 Personnel Services - Salaries	50,000
200 Personnel Services - Employee Benefits	4,275
500 Other Purchased Services	41,000
<b>Total Other Support Services</b>	<b>\$95,275</b>
<b>Total Support Services</b>	<b>\$18,258,785</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	884,000
200 Personnel Services - Employee Benefits	395,185
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	264,000
600 Supplies	163,000
700 Property	69,000
800 Other Objects	86,500
<b>Total Student Activities</b>	<b>\$1,916,685</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	15,000
800 Other Objects	35,000
<b>Total Community Services</b>	<b>\$50,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,966,685</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	928,943
900 Other Uses of Funds	2,050,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,978,943</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	140,000
<b>Total Interfund Transfers - Out</b>	<b>\$140,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,118,943</b>
<b>TOTAL EXPENDITURES</b>	<b>\$56,558,807</b>

Cash and Short-Term Investments

General Fund	5,000,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	4,000,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
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** **\$9,050,000** **\$6,050,000**

Long-Term Investments

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		

**06/30/2018 Estimate**

**06/30/2019 Projection**

06/30/2018 Estimate

06/30/2019 Projection

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$9,050,000

\$6,050,000



Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
<b>General Fund</b>		
0510 Bonds Payable	40,752,519	37,778,576
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,475,000	1,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,317,717	9,500,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$51,545,236</b>	<b>\$48,778,576</b>

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

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

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

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

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**

**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**

- 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**

**06/30/2018 Estimate**

**\$51,545,236**

**06/30/2019 Projection**

**\$48,778,576**

**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**

\$51,545,236

\$48,778,576

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,500,526
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,500,526</b>

**5900 Budgetary Reserve**

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** **\$4,500,526**