FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required — Date

Secretary of the Board - Original Signature Required — Date

Chief School Administrator - Original Signature Required — Date

Janice Klein — Contact Person

(412)344-2099 Extn : — Telephone / Extension

jklein@mtlsd.net — Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Mt Lebanon SD	Allegheny	103026402

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 [x]

No [ ]

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	$98958314
Ending Unassigned Fund Balance	$5043965
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.1%

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

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE

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 :	County :	AUN Number :
Mt Lebanon SD	Allegheny	103026402

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

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: $1,709,285.00 C x 2%: $34,185.70	
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.	For unknown expenses
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	For capital projects and OPEB

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	796,872	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	7,237,442	
0850 Unassigned Fund Balance	5,793,965	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		$13,031,407
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	75,114,699	
7000 Revenue from State Sources	22,530,057	
8000 Revenue from Federal Sources	563,558	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		$98,208,314
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		$111,239,721

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	63,531,287
6113 Public Utility Realty Taxes	80,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	8,648,412
6400 Delinquencies on Taxes Levied / Assessed by the LEA	825,000
6500 Earnings on Investments	750,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	750,000
6910 Rentals	100,000
6940 Tuition from Patrons	330,000
REVENUE FROM LOCAL SOURCES	**$75,114,699**
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,438,969
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	2,674,305
7311 Pupil Transportation Subsidy	126,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,300,376
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,709,285
7501 PA Accountability Grants	418,618
7810 State Share of Social Security and Medicare Taxes	1,816,131
7820 State Share of Retirement Contributions	7,936,373
REVENUE FROM STATE SOURCES	**$22,530,057**
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	288,179
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	101,142
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	24,237
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
REVENUE FROM FEDERAL SOURCES	**$563,558**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**98,208,314**

Act 1 Index (current): 2.4%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$63,531,287**
Amount of Tax Relief for Homestead Exclusions	**$1,709,285**
Total Approx. Tax Revenue:	**$65,240,572**
Approx. Tax Levy for Tax Rate Calculation:	**$67,266,770**

		Allegheny	Total
	2017-18 Data		
	a. Assessed Value	$2,751,029,280	$2,751,029,280
	b. Real Estate Mills	23.9300	
I.	**2018-19 Data**		
	c. 2016 STEB Market Value	$2,621,302,937	$2,621,302,937
	d. Assessed Value	$2,764,766,528	$2,764,766,528
	e. Assessed Value of New Constr/ Renov	$0	$0
	2017-18 Calculations		
	f. 2017-18 Tax Levy (a * b)	$65,832,131	$65,832,131
	2018-19 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2017-18 Tax Levy (f Total * g)	$65,832,131	$65,832,131
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	23.9300	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.90928%	96.90928%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$67,266,770	$67,266,770
	I. 2018-19 Real Estate Tax Rate (k / d * 1000)	**24.3300**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$67,266,770	$67,266,770
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$65,557,485
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$63,531,287

Act 1 Index (current): 2.4%

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$63,531,287**	
Amount of Tax Relief for Homestead Exclusions	**$1,709,285**	
Total Approx. Tax Revenue:	**$65,240,572**	
Approx. Tax Levy for Tax Rate Calculation:	**$67,266,770**	
	Allegheny	**Total**
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.5043	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$67,748,668	$67,748,668
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0
u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0

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		$160,000

Act 1 Index (current): 2.4%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$63,531,287**
Amount of Tax Relief for Homestead Exclusions	**$1,709,285**
Total Approx. Tax Revenue:	**$65,240,572**
Approx. Tax Levy for Tax Rate Calculation:	**$67,266,770**

	Allegheny			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,709,285	Lowering RE Tax Rate	$0	$1,709,285
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,709,285**

CODE

6111 Current Real Estate Taxes

County Name	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	2,764,766,528	24.3300	67,266,770					96.90928%		
Totals:	**2,764,766,528**		**67,266,770**	-	1,709,285	=	65,557,485	X 96.90928%	=	63,531,287

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	50,000	50,000
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**50,000**	**50,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	7,923,412	7,923,412
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	725,000	725,000
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			**8,648,412**	**8,648,412**
	Total Act 511, Current Taxes				**8,698,412**
		Act 511 Tax Limit -->	**2,621,302,937 X**	**12**	**31,455,635**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Allegheny	23.9300	24.3300	1.68%	Yes	2.4%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	2.4%				
	Current Act 511 Taxes – Proportional Assessments									
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%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	48,209,770
1200 Special Programs - Elementary / Secondary	9,399,047
1300 Vocational Education	287,021
1400 Other Instructional Programs - Elementary / Secondary	421,713
1600 Adult Education Programs	216,562
Total Instruction	**$58,534,113**
2000 Support Services	
2100 Support Services - Students	3,935,605
2200 Support Services - Instructional Staff	2,253,098
2300 Support Services - Administration	5,836,923
2400 Support Services - Pupil Health	957,689
2500 Support Services - Business	1,016,981
2600 Operation and Maintenance of Plant Services	9,771,028
2700 Student Transportation Services	1,843,012
2800 Support Services - Central	1,359,408
2900 Other Support Services	85,000
Total Support Services	**$27,058,744**
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,194,246
3300 Community Services	406,867
Total Operation of Non-Instructional Services	**$2,601,113**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	118,075
5200 Interfund Transfers - Out	10,646,269
Total Other Expenditures and Financing Uses	**$10,764,344**
Total Estimated Expenditures and Other Financing Uses	**$98,958,314**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	28,475,778
200 Personnel Services - Employee Benefits	17,469,237
300 Purchased Professional and Technical Services	772,384
400 Purchased Property Services	15,690
500 Other Purchased Services	569,140
600 Supplies	812,874
700 Property	84,865
800 Other Objects	9,802
Total Regular Programs - Elementary / Secondary	**$48,209,770**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,653,526
200 Personnel Services - Employee Benefits	2,810,949
300 Purchased Professional and Technical Services	1,202,000
500 Other Purchased Services	607,750
600 Supplies	124,822
Total Special Programs - Elementary / Secondary	**$9,399,047**
1300 Vocational Education	
500 Other Purchased Services	287,021
Total Vocational Education	**$287,021**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	116,247
200 Personnel Services - Employee Benefits	71,716
300 Purchased Professional and Technical Services	210,000
500 Other Purchased Services	20,000
600 Supplies	3,750
Total Other Instructional Programs - Elementary / Secondary	**$421,713**
1600 Adult Education Programs	
100 Personnel Services - Salaries	121,560
200 Personnel Services - Employee Benefits	80,956
400 Purchased Property Services	4,296
500 Other Purchased Services	9,000
600 Supplies	750
Total Adult Education Programs	**$216,562**
Total Instruction	**$58,534,113**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,417,871
200 Personnel Services - Employee Benefits	1,452,628
300 Purchased Professional and Technical Services	14,500
600 Supplies	50,606
Total Support Services - Students	**$3,935,605**

Description	Amount
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,196,227
200 Personnel Services - Employee Benefits	866,058
300 Purchased Professional and Technical Services	19,000
400 Purchased Property Services	3,000
500 Other Purchased Services	41,500
600 Supplies	125,913
800 Other Objects	1,400
Total Support Services - Instructional Staff	**$2,253,098**
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,191,352
200 Personnel Services - Employee Benefits	1,935,802
300 Purchased Professional and Technical Services	345,000
400 Purchased Property Services	10,461
500 Other Purchased Services	286,000
600 Supplies	60,808
700 Property	500
800 Other Objects	7,000
Total Support Services - Administration	**$5,836,923**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	576,081
200 Personnel Services - Employee Benefits	361,802
300 Purchased Professional and Technical Services	7,126
600 Supplies	12,680
Total Support Services - Pupil Health	**$957,689**
2500 Support Services - Business	
100 Personnel Services - Salaries	424,088
200 Personnel Services - Employee Benefits	258,893
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	310,000
500 Other Purchased Services	6,000
600 Supplies	9,000
Total Support Services - Business	**$1,016,981**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,984,403
200 Personnel Services - Employee Benefits	2,439,179
300 Purchased Professional and Technical Services	567,585
400 Purchased Property Services	484,992
500 Other Purchased Services	391,900
600 Supplies	1,867,619
700 Property	35,050
800 Other Objects	300
Total Operation and Maintenance of Plant Services	**$9,771,028**
2700 Student Transportation Services	
100 Personnel Services - Salaries	340,945

Description	Amount
200 Personnel Services - Employee Benefits	200,799
500 Other Purchased Services	1,260,268
600 Supplies	41,000
Total Student Transportation Services	**$1,843,012**
2800 Support Services - Central	
100 Personnel Services - Salaries	562,413
200 Personnel Services - Employee Benefits	394,045
300 Purchased Professional and Technical Services	296,000
400 Purchased Property Services	12,600
500 Other Purchased Services	15,000
600 Supplies	4,350
700 Property	50,000
800 Other Objects	25,000
Total Support Services - Central	**$1,359,408**
2900 Other Support Services	
500 Other Purchased Services	85,000
Total Other Support Services	**$85,000**
Total Support Services	**$27,058,744**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,193,641
200 Personnel Services - Employee Benefits	730,571
300 Purchased Professional and Technical Services	64,136
400 Purchased Property Services	20,363
500 Other Purchased Services	22,580
600 Supplies	147,325
800 Other Objects	15,630
Total Student Activities	**$2,194,246**
3300 Community Services	
100 Personnel Services - Salaries	226,415
200 Personnel Services - Employee Benefits	159,552
300 Purchased Professional and Technical Services	400
600 Supplies	20,500
Total Community Services	**$406,867**
Total Operation of Non-Instructional Services	**$2,601,113**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	118,075
Total Debt Service / Other Expenditures and Financing Uses	**$118,075**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	10,646,269

Description	Amount
Total Interfund Transfers - Out	$10,646,269
Total Other Expenditures and Financing Uses	$10,764,344
TOTAL EXPENDITURES	$98,958,314

Cash and Short-Term Investments	06/30/2018 Estimate	06/30/2019 Projection
General Fund	25,000,000	25,000,000
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	5,000,000	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	60,000	60,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	150,000	150,000
Permanent Fund		
Total Cash and Short-Term Investments	**$30,810,000**	**$27,810,000**

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		

Long-Term Investments	06/30/2018 Estimate	06/30/2019 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$30,810,000**	**$27,810,000**

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
General Fund		
0510 Bonds Payable	139,800,000	135,215,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,200,000	2,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,500,000	3,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$145,500,000**	**$140,915,000**
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		

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	**$145,500,000**	**$140,915,000**

Short-Term Payables	06/30/2018 Estimate	06/30/2019 Projection
General Fund	14,500,000	14,500,000
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		
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	**$14,500,000**	**$14,500,000**
TOTAL INDEBTEDNESS	**$160,000,000**	**$155,415,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	796,872
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	7,237,442
0850	Unassigned Fund Balance	5,043,965
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$12,281,407**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$13,078,279**