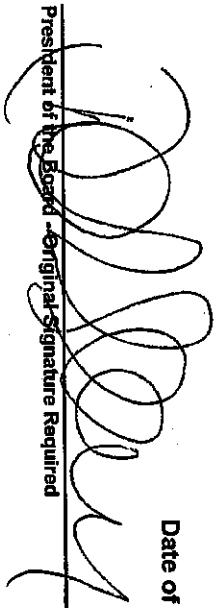


FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2018



President of the Board - Original Signature Required

Date

6/13/18

Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Date

6/13/18

Date

6/14/18

Mark R Cherpak

Contact Person

(412)884-6300

Extn :7475

Telephone

Extension

mcherpak@bwschools.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Baldwin-Whitehall SD	COUNTY : Allegheny	AUN : 103021102
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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

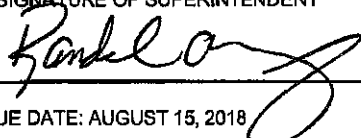
If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$68085730
Ending Unassigned Fund Balance	\$1777837
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.6%

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

Yes
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/26/18
--	-----------------

DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

(03/2006)

24 PS 6-687(a)(1)

School District Name : Baldwin-Whitehall SD	County : Allegheny	AUN Number : 103021102
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
	6/6/18

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1780	Tax Data: Amount for 2018-19 State Property Tax Reduction Allocation has been changed. Provide a justification. User entered amount for 7340: \$1,662,227.00 Pre-loaded amount for 7340: \$1,662,814.00	The \$1,662,227 is the amount I was provided with as our Property Tax Reduction Allocation.
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$284,812.00 Function 2500, Object 200: \$396,762.00	Function 2500 includes Worker's Compensation Insurance expense for the entire District.
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 carried over from previous year.
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 carried over from previous year.
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 carried over from previous year.

AMOUNTS

ITEM

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	496,893
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,808,797
0840 Assigned Fund Balance	919,785
0850 Unassigned Fund Balance	1,319,177

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$6,047,759

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	43,113,758
7000 Revenue from State Sources	23,859,812
8000 Revenue from Federal Sources	1,112,160
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$68,085,730

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$74,133,489

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	35,914,101
6113 Public Utility Realty Taxes	55,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	5,275,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	620,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	64,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	519,203
6910 Rentals	386,500
6940 Tuition from Patrons	12,500
6990 Refunds and Other Miscellaneous Revenue	186,954
REVENUE FROM LOCAL SOURCES	
	\$43,113,758
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,863,970
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,699,963
7311 Pupil Transportation Subsidy	1,400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,400,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,662,227
7501 PA Accountability Grants	615,849
7810 State Share of Social Security and Medicare Taxes	1,200,000
7820 State Share of Retirement Contributions	4,897,803
REVENUE FROM STATE SOURCES	
	\$23,859,812
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	664,421
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	122,858
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	74,881
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
REVENUE FROM FEDERAL SOURCES	
	\$1,112,160
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	
	68,085,730

Act 1 Index (current): 3.1%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$35,914,101
 Amount of Tax Relief for Homestead Exclusions \$1,662,227
 Total Approx. Tax Revenue: \$37,576,328
 Approx. Tax Levy for Tax Rate Calculation: \$39,167,716
 Allegheny Total

2017-18 Data

a. Assessed Value \$1,856,698,838
 b. Real Estate Mills 20.3700
 I. 2018-19 Data
 c. 2016 STEB Market Value \$1,666,303,356
 d. Assessed Value \$1,860,699,082
 e. Assessed Value of New Constr/ Renov \$0

2017-18 Calculations

f. 2017-18 Tax Levy \$37,820,955
 (a * b) \$37,820,955

2018-19 Calculations

g. Percent of Total Market Value 100.00000%
 h. Rebalanced 2017-18 Tax Levy \$37,820,955
 (f Total * g) \$37,820,955

II. i. Base Mills Subject to Index 20.3700
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 95.75692%
 k. Tax Levy Needed \$39,167,716
 (Approx. Tax Levy * g) \$39,167,716

I. 2018-19 Real Estate Tax Rate

(k / d * 1000) 21.0500
 m. Tax Levy Generated by Mills \$39,167,716
 (l / 1000 * d) \$39,167,716

III.

n. Tax Levy minus Tax Relief for Homestead Exclusions \$37,505,489
 (m - Amount of Tax Relief for Homestead Exclusions)
 o. Net Tax Revenue Generated By Mills \$35,914,101
 (n * Est. Pct. Collection) \$35,914,101

Act 1 Index (current): 3.1%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$35,914,101
Amount of Tax Relief for Homestead Exclusions \$1,662,227
 Total Approx. Tax Revenue: \$37,576,328
 Approx. Tax Levy for Tax Rate Calculation: \$39,167,716
 Allegheny Total

Index Maximums

p. Maximum Mills Based On Index	21.0014	
(t * (1 + Index))		
q. Mills In Excess of Index	0.0486	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$39,077,286	\$39,077,286
(p / 1000 * d)		
IV. s. Millage Rate within Index?	No	
(if l > p Then No)		
t. Tax Levy In Excess of Index	\$90,430	\$90,430
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$86,593	\$86,593
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,010.44	
Number of Homestead/Farmstead Properties	11264	11264
Median Assessed Value of Homestead Properties		\$114,800

AUN: 103021102 Baldwin-Whitehall SD

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

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Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$35,914,101

Amount of Tax Relief for Homestead Exclusions \$1,662,227

Total Approx. Tax Revenue: \$37,576,328

Approx. Tax Levy for Tax Rate Calculation: \$39,167,716

Allegheeny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,662,227	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0		\$0
Amount of Tax Relief from State/Local Sources			
			\$1,662,227

CODE	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
6111		Allegheny	1,860,699,082	21.0500	39,167,716	1,662,227	37,505,489	95.75692%	35,914,101
Totals:			1,860,699,082		39,167,716	1,662,227	37,505,489	95.75692%	35,914,101
6120	Current Per Capita Taxes, Section 679								Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments								Estimated Revenue
6141	Current Act 511 Per Capita Taxes								0
6142	Current Act 511 Occupation Taxes - Flat Rate								0
6143	Current Act 511 Local Services Taxes								30,000
6144	Current Act 511 Trailer Taxes								0
6145	Current Act 511 Business Privilege Taxes - Flat Rate								0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate								0
6149	Current Act 511 Taxes, Other Flat Rate Assessments								0
	Total Current Act 511 Taxes - Flat Rate Assessments								30,000
6150	Current Act 511 Taxes - Proportional Assessments								Estimated Revenue
6151	Current Act 511 Earned Income Taxes								4,800,000
6152	Current Act 511 Occupation Taxes								0
6153	Current Act 511 Real Estate Transfer Taxes								475,000
6154	Current Act 511 Amusement Taxes								0
6155	Current Act 511 Business Privilege Taxes								0
6156	Current Act 511 Mechanical Device Taxes - Percentage								0
6157	Current Act 511 Mercantile Taxes								0
6159	Current Act 511 Taxes, Other Proportional Assessments								0
	Total Current Act 511 Taxes - Proportional Assessments								5,275,000
	Total Act 511, Current Taxes								5,305,000
									19,995,640
									(5:1 Limit)
									12 Mills
									1,666,303,356 X Market Value
									Act 511 Tax Limit -->

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	20.3700	21.0500	3.34%	No	3.1%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

Amount

2018-2019 Final General Fund Budget
 LEA : 103021102 Baldwin-Whitehall SD
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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,379,571
1200 Special Programs - Elementary / Secondary	7,392,203
1300 Vocational Education	2,192,369
1400 Other Instructional Programs - Elementary / Secondary	7,105
Total Instruction	\$38,971,248
2000 Support Services	
2100 Support Services - Students	1,767,390
2200 Support Services - Instructional Staff	1,209,367
2300 Support Services - Administration	4,152,593
2400 Support Services - Pupil Health	580,428
2500 Support Services - Business	883,574
2600 Operation and Maintenance of Plant Services	5,770,573
2700 Student Transportation Services	4,653,861
2800 Support Services - Central	517,545
2900 Other Support Services	52,000
Total Support Services	\$19,587,331
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,134,909
3300 Community Services	39,605
Total Operation of Non-Instructional Services	\$1,174,514
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,502,637
Total Other Expenditures and Financing Uses	\$7,502,637
Total Estimated Expenditures and Other Financing Uses	\$68,085,730

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,364,811
200 Personnel Services - Employee Benefits	9,638,510
300 Purchased Professional and Technical Services	1,384,141
400 Purchased Property Services	44,500
500 Other Purchased Services	1,465,200
600 Supplies	481,409
800 Other Objects	1,000
Total Regular Programs - Elementary / Secondary	\$29,379,571
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,798,499
200 Personnel Services - Employee Benefits	2,111,704
300 Purchased Professional and Technical Services	2,105,000
500 Other Purchased Services	1,500
600 Supplies	35,500
700 Property	30,000
800 Other Objects	310,000
Total Special Programs - Elementary / Secondary	\$7,392,203
1300 Vocational Education	
100 Personnel Services - Salaries	838,235
200 Personnel Services - Employee Benefits	456,978
400 Purchased Property Services	500
500 Other Purchased Services	825,000
600 Supplies	71,656
Total Vocational Education	\$2,192,369
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,105
Total Other Instructional Programs - Elementary / Secondary	\$7,105
Total Instruction	\$38,971,248
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	984,904
200 Personnel Services - Employee Benefits	610,686
500 Other Purchased Services	100,000
600 Supplies	71,800
Total Support Services - Students	\$1,767,390
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	532,896
200 Personnel Services - Employee Benefits	320,671
300 Purchased Professional and Technical Services	346,550
600 Supplies	9,250

Description	Amount
Total Support Services - Instructional Staff	\$1,209,367
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,171,428
200 Personnel Services - Employee Benefits	1,366,460
300 Purchased Professional and Technical Services	470,455
400 Purchased Property Services	5,000
500 Other Purchased Services	69,500
600 Supplies	39,500
800 Other Objects	30,250
Total Support Services - Administration	\$4,152,593
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	331,932
200 Personnel Services - Employee Benefits	227,996
400 Purchased Property Services	2,000
500 Other Purchased Services	500
600 Supplies	10,000
700 Property	3,000
800 Other Objects	5,000
Total Support Services - Pupil Health	\$580,428
2500 Support Services - Business	
100 Personnel Services - Salaries	284,812
200 Personnel Services - Employee Benefits	396,762
500 Other Purchased Services	92,000
600 Supplies	95,000
800 Other Objects	15,000
Total Support Services - Business	\$883,574
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,985,451
200 Personnel Services - Employee Benefits	1,243,422
300 Purchased Professional and Technical Services	690,000
400 Purchased Property Services	1,378,200
500 Other Purchased Services	132,500
600 Supplies	328,000
700 Property	10,000
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$5,770,573
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,726,775
200 Personnel Services - Employee Benefits	1,357,423
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	93,163
600 Supplies	358,000
700 Property	110,000
800 Other Objects	1,500
Total Student Transportation Services	\$4,653,861

Description	Amount
2800 Support Services - Central	
100 Personnel Services - Salaries	322,058
200 Personnel Services - Employee Benefits	195,487
Total Support Services - Central	\$517,545
2900 Other Support Services	
500 Other Purchased Services	52,000
Total Other Support Services	\$52,000
Total Support Services	\$19,587,331
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	627,380
200 Personnel Services - Employee Benefits	280,029
300 Purchased Professional and Technical Services	88,300
400 Purchased Property Services	4,000
500 Other Purchased Services	1,000
600 Supplies	123,750
800 Other Objects	10,450
Total Student Activities	\$1,134,909
3300 Community Services	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,105
600 Supplies	32,500
Total Community Services	\$39,605
Total Operation of Non-Instructional Services	\$1,174,514
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,199,637
900 Other Uses of Funds	6,303,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,502,637
Total Other Expenditures and Financing Uses	\$7,502,637
TOTAL EXPENDITURES	\$68,085,730

2018-2019 Final General Fund Budget

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Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	5,000,000	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	100,000	100,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	919,000	919,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	800,000	800,000
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 \$6,819,000 \$5,819,000

Long-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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		

06/30/2018 Estimate 06/30/2019 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments	
TOTAL CASH AND INVESTMENTS	\$5,819,000

2018-2019 Final General Fund Budget

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06/30/2019 Projection

06/30/2018 Estimate

Long-Term Indebtedness

General 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 General Fund

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

06/30/2018 Estimate 06/30/2019 Projection

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 Capital Reserve Fund - \$ 690 \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

2018-2019 Final General Fund Budget

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06/30/2019 Projection

06/30/2018 Estimate

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

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

2018-2019 Final General Fund Budget
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06/30/2018 Estimate

06/30/2019 Projection

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	06/30/2019 Projection
Short-Term Payables		
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	\$46,974,000	\$49,471,000
TOTAL INDEBTEDNESS	\$46,974,000	\$49,471,000

2018-2019 Final General Fund Budget
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Account Description	Amounts
0810 Nonspendable Fund Balance	496,893
0820 Restricted Fund Balance	3,350,047
0830 Committed Fund Balance	919,875
0840 Assigned Fund Balance	1,777,837
0850 Unassigned Fund Balance	\$6,047,759

Total Ending Fund Balance - Committed, Assigned, and Unassigned

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$6,544,652