

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

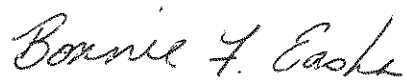
Date of Adoption of the General Fund Budget: 06/27/2018



President of the Board - Original Signature Required

7-9-18

Date



Secretary of the Board - Original Signature Required

7-9-18

Date



Chief School Administrator - Original Signature Required

7-9-18

Date

Paul A Schott

Contact Person

(412)373-5706 Extn :

Telephone Extension

pschott@gatewayk12.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Gateway SD	COUNTY : Allegheny	AUN : 103024102
---------------------------------	-----------------------	--------------------

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	\$75312000
Ending Unassigned Fund Balance	\$488546
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.6%

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 7-9-18
--	----------------

DUE DATE: AUGUST 15, 2018

FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET

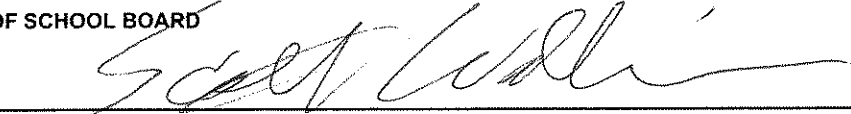
24 PS 6-687(a)(1)

(03/2006)

School District Name : Gateway SD	County : Allegheny	AUN Number : 103024102
--------------------------------------	-----------------------	---------------------------

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 5-21-18
--	-----------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	The Gateway School District has adopted a Final General Fund Budget with a real estate tax increase and the utilization of \$1,812,000 from the Unassigned Fund Balance for the 2018-2019 fiscal 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.	The Gateway School District has adopted a Final General Fund Budget with a real estate tax increase and no utilization of the Committed Fund Balance for the 2018-2019 fiscal year.

<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	772,637
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,667,514
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,300,546
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,968,060</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	52,571,505
7000 Revenue from State Sources	19,640,511
8000 Revenue from Federal Sources	1,287,984
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$73,500,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$81,468,060</u>

LEA : 103024102 Gateway SD

Printed 7/9/2018 5:45:28 PM

Page - 1 of 1

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	43,700,697
6113 Public Utility Realty Taxes	52,000
6140 Current Act 511 Taxes - Flat Rate Assessments	126,000
6150 Current Act 511 Taxes - Proportional Assessments	6,021,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,145,000
6500 Earnings on Investments	400,015
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	736,065
6910 Rentals	59,050
6990 Refunds and Other Miscellaneous Revenue	266,678

REVENUE FROM LOCAL SOURCES \$52,571,505**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	7,808,894
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	2,124,243
7311 Pupil Transportation Subsidy	920,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	144,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	194,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	71,000
7340 State Property Tax Reduction Allocation	1,459,246
7505 Ready to Learn Block Grant	385,880
7810 State Share of Social Security and Medicare Taxes	1,221,137
7820 State Share of Retirement Contributions	5,267,111

REVENUE FROM STATE SOURCES \$19,640,511**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	731,604
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	127,294
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	17,791
8517 NCLB, Title IV - 21st Century Schools	53,295
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	344,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	14,000

REVENUE FROM FEDERAL SOURCES \$1,287,984**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 73,500,000**

Act 1 Index (current): 2.8%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$43,700,782
Amount of Tax Relief for Homestead Exclusions	<u>\$1,459,246</u>
Total Approx. Tax Revenue:	\$45,160,028
Approx. Tax Levy for Tax Rate Calculation:	\$47,166,580

Allegheny	Total
------------------	--------------

2017-18 Data		
a.	Assessed Value	\$2,388,468,323
b.	Real Estate Mills	19.3264
I. 2018-19 Data		
c.	2016 STEB Market Value	\$2,242,566,484
d.	Assessed Value	\$2,374,052,628
e.	Assessed Value of New Constr/ Renov	\$0
2017-18 Calculations		
f.	2017-18 Tax Levy	\$46,160,494
(a * b)		
2018-19 Calculations		
g.	Percent of Total Market Value	100.00000%
h.	Rebalanced 2017-18 Tax Levy	\$46,160,494
(f Total * g)		
i.	Base Mills Subject to Index	19.3264
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j.	Weighted Avg. Collection Percentage	95.61000%
k.	Tax Levy Needed	\$47,166,580
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate		19.8675
(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	\$47,166,491
(l / 1000 * d)		
n.	Tax Levy minus Tax Relief for Homestead Exclusions	\$45,707,245
(m - Amount of Tax Relief for Homestead Exclusions)		
o.	Net Tax Revenue Generated By Mills	\$43,700,697
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.8%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$43,700,782

\$1,459,246

\$45,160,028

\$47,166,580

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

19.8675

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$47,166,491

\$47,166,491

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

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

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$9,077.64

V. Number of Homestead/Farmstead Properties

8101

8101

Median Assessed Value of Homestead Properties

\$112,600

Act 1 Index (current): 2.8%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$43,700,782
Amount of Tax Relief for Homestead Exclusions	<u>\$1,459,246</u>
Total Approx. Tax Revenue:	\$45,160,028
Approx. Tax Levy for Tax Rate Calculation:	\$47,166,580
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,459,246	Lowering RE Tax Rate	\$0	\$1,459,246
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,459,246

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	2,374,052,628	19.8675	47,166,491			95.61000%	
Totals:	2,374,052,628		47,166,491	1,459,246	45,707,245	95.61000%	43,700,697

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	126,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			126,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,839,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	547,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.5000	0.000	1,635,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			6,021,000
Total Act 511, Current Taxes			6,147,000
Act 511 Tax Limit -->		2,242,566,484	12
		Market Value	Mills
			(511 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	<u>Current Real Estate Taxes</u> Allegheny	19.3264	19.8675	2.80%	Yes	2.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	2.8%				

LEA : 103024102 Gateway SD

Printed 7/9/2018 5:45:31 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,791,104
1200 Special Programs - Elementary / Secondary	14,960,396
1300 Vocational Education	2,267,786
1400 Other Instructional Programs - Elementary / Secondary	291,346
1500 Nonpublic School Programs	50,000
Total Instruction	\$47,360,632
2000 Support Services	
2100 Support Services - Students	2,726,272
2200 Support Services - Instructional Staff	2,208,826
2300 Support Services - Administration	4,332,763
2400 Support Services - Pupil Health	639,941
2500 Support Services - Business	952,742
2600 Operation and Maintenance of Plant Services	6,630,860
2700 Student Transportation Services	3,962,802
2800 Support Services - Central	535,724
2900 Other Support Services	74,000
Total Support Services	\$22,063,930
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,448,521
3300 Community Services	45,000
Total Operation of Non-Instructional Services	\$1,493,521
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,581,917
5200 Interfund Transfers - Out	1,812,000
Total Other Expenditures and Financing Uses	\$4,393,917
Total Estimated Expenditures and Other Financing Uses	\$75,312,000

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,175,366
200 Personnel Services - Employee Benefits	9,808,323
300 Purchased Professional and Technical Services	888,650
400 Purchased Property Services	23,839
500 Other Purchased Services	2,167,500
600 Supplies	697,084
700 Property	14,769
800 Other Objects	15,573
Total Regular Programs - Elementary / Secondary	\$29,791,104
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,201,507
200 Personnel Services - Employee Benefits	3,533,950
300 Purchased Professional and Technical Services	1,247,000
500 Other Purchased Services	3,848,650
600 Supplies	120,385
800 Other Objects	8,904
Total Special Programs - Elementary / Secondary	\$14,960,396
1300 Vocational Education	
100 Personnel Services - Salaries	982,481
200 Personnel Services - Employee Benefits	581,800
400 Purchased Property Services	4,900
500 Other Purchased Services	660,400
600 Supplies	37,755
800 Other Objects	450
Total Vocational Education	\$2,267,786
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,267
300 Purchased Professional and Technical Services	56,079
500 Other Purchased Services	221,000
Total Other Instructional Programs - Elementary / Secondary	\$291,346
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	50,000
Total Nonpublic School Programs	\$50,000
Total Instruction	\$47,360,632
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,624,948
200 Personnel Services - Employee Benefits	941,202
300 Purchased Professional and Technical Services	127,000
500 Other Purchased Services	4,500
600 Supplies	27,552

LEA : 103024102 Gateway SD

Printed 7/9/2018 5:45:32 PM

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,070
Total Support Services - Students	\$2,726,272
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	390,017
200 Personnel Services - Employee Benefits	212,866
300 Purchased Professional and Technical Services	120,442
400 Purchased Property Services	1,088,844
500 Other Purchased Services	97,020
600 Supplies	299,637
Total Support Services - Instructional Staff	\$2,208,826
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,168,670
200 Personnel Services - Employee Benefits	1,299,963
300 Purchased Professional and Technical Services	711,000
500 Other Purchased Services	31,981
600 Supplies	101,120
800 Other Objects	20,029
Total Support Services - Administration	\$4,332,763
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	389,813
200 Personnel Services - Employee Benefits	220,827
300 Purchased Professional and Technical Services	21,700
400 Purchased Property Services	45
600 Supplies	7,556
Total Support Services - Pupil Health	\$639,941
2500 Support Services - Business	
100 Personnel Services - Salaries	310,483
200 Personnel Services - Employee Benefits	205,348
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	282,522
600 Supplies	150,889
800 Other Objects	1,500
Total Support Services - Business	\$952,742
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,809,285
200 Personnel Services - Employee Benefits	1,797,435
300 Purchased Professional and Technical Services	87,775
400 Purchased Property Services	602,834
500 Other Purchased Services	82,240
600 Supplies	1,110,491
700 Property	14,000
800 Other Objects	126,800
Total Operation and Maintenance of Plant Services	\$6,630,860
2700 Student Transportation Services	

2018-2019 Final General Fund Budget

LEA : 103024102 Gateway SD

Printed 7/9/2018 5:45:32 PM

Page - 3 of 3

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	74,907
200 Personnel Services - Employee Benefits	57,895
500 Other Purchased Services	3,621,714
600 Supplies	208,286
Total Student Transportation Services	\$3,962,802
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	326,340
200 Personnel Services - Employee Benefits	195,284
400 Purchased Property Services	4,000
500 Other Purchased Services	5,400
800 Other Objects	4,700
Total Support Services - Central	\$535,724
2900 <u>Other Support Services</u>	
500 Other Purchased Services	74,000
Total Other Support Services	\$74,000
Total Support Services	\$22,063,930
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	671,667
200 Personnel Services - Employee Benefits	250,558
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	25,714
500 Other Purchased Services	209,512
600 Supplies	226,255
700 Property	13,500
800 Other Objects	13,315
Total Student Activities	\$1,448,521
3300 <u>Community Services</u>	
600 Supplies	6,000
800 Other Objects	39,000
Total Community Services	\$45,000
Total Operation of Non-Instructional Services	\$1,493,521
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,373,417
900 Other Uses of Funds	1,208,500
Total Debt Service / Other Expenditures and Financing Uses	\$2,581,917
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,812,000
Total Interfund Transfers - Out	\$1,812,000
Total Other Expenditures and Financing Uses	\$4,393,917
TOTAL EXPENDITURES	\$75,312,000

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	8,800,000	6,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	282,000	275,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	31,900	28,400
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	75,000	75,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,188,900	\$6,578,400

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 **\$9,188,900** **\$6,578,400**

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund		
0510 Bonds Payable	44,495,000	43,290,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,250,000	2,300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	14,300,000	14,350,000
0599 Other Noncurrent Liabilities	129,000,000	141,000,000
Total General Fund	\$190,045,000	\$200,940,000

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

71,000

79,000

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	50,000	60,000
0599 Other Noncurrent Liabilities	2,817,000	3,184,000
Total Food Service / Cafeteria Operations Fund	\$2,938,000	\$3,323,000

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	\$192,983,000	\$204,263,000

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

General Fund	4,300,000	4,400,000
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	50,000	55,000
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 Short-Term Payables	\$4,350,000	\$4,455,000
----------------------------------	--------------------	--------------------

TOTAL INDEBTEDNESS	\$197,333,000	\$208,718,000
---------------------------	----------------------	----------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	772,637
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,667,514
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	488,546
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,156,060

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,928,697
--	--------------------