

### FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

#### General Fund Budget Approval

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

*Maureen W McClure*  
\_\_\_\_\_  
President of the Board - Original Signature Required

6/11/18  
Date

*Tammy Good*  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6/11/18  
Date

*Margaret DiNinno*  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6/11/18  
Date

Tammy Good  
\_\_\_\_\_  
Contact Person

(412)828-1800      Extn :4020  
\_\_\_\_\_  
Telephone    Extension

tgood@rsd.k12.pa.us  
\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Riverview SD	COUNTY : Allegheny	AUN : 103028203
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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	\$23078197
Ending Unassigned Fund Balance	\$1763644
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.6%

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 6/11/18
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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)

(03/2006)

<b>School District Name :</b> Riverview SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103028203
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/8/18
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

Page 3

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2400, Object 100: \$62,532.00 Function 2400, Object 200: \$85,172.00	Early Retirement Incentive for Health Care paid out at \$40,000
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is not zero to account for unanticipated expenditures as well as ongoing legal obligation
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.	Budgetary Reserve is not zero to account for unanticipated expenditures as well as ongoing legal obligation
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Budgetary Reserve is not zero to account for unanticipated expenditures as well as ongoing legal obligation
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 is for future PSERS and ongoing obligations

<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	210,652
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,700,000
0840 Assigned Fund Balance	489,283
0850 Unassigned Fund Balance	1,764,438
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,953,721</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	16,132,992
7000 Revenue from State Sources	6,594,884
8000 Revenue from Federal Sources	349,527
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$23,077,403</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$27,031,124</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	13,235,462
6113 Public Utility Realty Taxes	15,500
6140 Current Act 511 Taxes - Flat Rate Assessments	23,000
6150 Current Act 511 Taxes - Proportional Assessments	1,341,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,210,000
6500 Earnings on Investments	21,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	177,030
6910 Rentals	10,000
6990 Refunds and Other Miscellaneous Revenue	85,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$16,132,992</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	3,034,126
7271 Special Education funds for School-Aged Pupils	679,776
7311 Pupil Transportation Subsidy	191,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	196,120
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,000
7340 State Property Tax Reduction Allocation	355,711
7505 Ready to Learn Block Grant	126,151
7810 State Share of Social Security and Medicare Taxes -	390,000
7820 State Share of Retirement Contributions	1,600,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$6,594,884</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	212,182
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	36,614
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	731
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	100,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$349,527</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>23,077,403</b>

AUN: 103028203 Riverview SD

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

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Page - 1 of 3

Act 1 Index (current): 2.4%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,235,462	
Amount of Tax Relief for Homestead Exclusions	<u>\$355,711</u>	
Total Approx. Tax Revenue:	\$13,591,173	
Approx. Tax Levy for Tax Rate Calculation:	\$14,287,776	
	Allegheny	Total
<b>2017-18 Data</b>		
a. Assessed Value	\$603,504,991	\$603,504,991
b. Real Estate Mills	23.0073	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$591,375,821	\$591,375,821
d. Assessed Value	\$621,010,561	\$621,010,561
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$13,885,020	\$13,885,020
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
ii. h. Rebalanced 2017-18 Tax Levy	\$13,885,020	\$13,885,020
(f Total * g)		
i. Base Mills Subject to Index	23.0073	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$14,287,776	\$14,287,776
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>23.0073</b>	
(k / d * 1000)		
iii. m. Tax Levy Generated by Mills	\$14,287,776	\$14,287,776
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,932,065
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,235,462
(n * Est. Pct. Collection)		

AUN: 103028203 Riverview SD

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

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Page - 2 of 3

Act 1 Index (current): 2.4%

Calculation Method:

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Amount of Tax Relief for Homestead Exclusions	<u>\$355,711</u>
Total Approx. Tax Revenue:	\$13,591,173
Approx. Tax Levy for Tax Rate Calculation:	\$14,287,776

	Allegheny	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index ( $l * (1 + \text{Index})$ )	23.5594	
q. Mills In Excess of Index (if $l > p$ , $(l - p)$ )	0.0000	
r. Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	\$14,630,636	\$14,630,636
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 ( $t * \text{Est. Pct. Collection}$ )	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$7,144.25	
Number of Homestead/Farmstead Properties	2164	2164
Median Assessed Value of Homestead Properties		\$134,100



AUN: 103028203 Riverview SD

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

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Page - 3 of 3

Act 1 Index (current): 2.4%

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Approx. Tax Levy for Tax Rate Calculation:	\$14,287,776

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$355,711	Lowering RE Tax Rate	\$0	\$355,711
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$355,711</b>

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	621,010,561	23.0073	14,287,776			95.000000%	
<b>Totals:</b>	<b>621,010,561</b>		<b>14,287,776</b>	<b>355,711</b>	<b>13,932,065</b>	<b>95.000000%</b>	<b>13,235,462</b>

	<u>Rate</u>		<u>Tax Levy</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>	<u>Estimated Revenue</u>
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	23,000	23,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>23,000</b>	<b>23,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,141,000	1,141,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000	200,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,341,000</b>	<b>1,341,000</b>
<b>Total Act 511, Current Taxes</b>				<b>1,364,000</b>
<b>Act 511 Tax Limit</b> →		<b>591,375,821</b>	<b>12</b>	<b>7,096,510</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	<u>Current Real Estate Taxes</u>									
	Allegheny	23.0073	23.0073	0.00%	Yes	2.4%				
6120	Current Per Capita Taxes, Section 679					2.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					2.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.4%				
6144	Current Act 511 Trailer Taxes					2.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					2.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6152	Current Act 511 Occupation Taxes					2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6154	Current Act 511 Amusement Taxes					2.4%				
6155	Current Act 511 Business Privilege Taxes					2.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.4%				
6157	Current Act 511 Mercantile Taxes					2.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,209,630
1200 Special Programs - Elementary / Secondary	2,573,961
1300 Vocational Education	561,778
1400 Other Instructional Programs - Elementary / Secondary	41,515
<b>Total Instruction</b>	<b>\$12,386,884</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	537,324
2200 Support Services - Instructional Staff	2,104,724
2300 Support Services - Administration	1,994,789
2400 Support Services - Pupil Health	169,854
2500 Support Services - Business	409,674
2600 Operation and Maintenance of Plant Services	1,674,791
2700 Student Transportation Services	1,102,044
2900 Other Support Services	20,000
<b>Total Support Services</b>	<b>\$8,013,200</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	698,869
3300 Community Services	78,015
<b>Total Operation of Non-Instructional Services</b>	<b>\$776,884</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	22,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$22,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,482,029
5200 Interfund Transfers - Out	66,700
5900 Budgetary Reserve	330,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,878,729</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$23,078,197</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	5,132,477
200 Personnel Services - Employee Benefits	3,315,080
300 Purchased Professional and Technical Services	17,650
400 Purchased Property Services	4,250
500 Other Purchased Services	448,123
600 Supplies	232,150
700 Property	22,100
800 Other Objects	37,800
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,209,630</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	947,507
200 Personnel Services - Employee Benefits	597,774
300 Purchased Professional and Technical Services	218,580
500 Other Purchased Services	788,700
600 Supplies	11,900
700 Property	8,500
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,573,961</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	197,535
200 Personnel Services - Employee Benefits	142,843
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	204,000
600 Supplies	15,600
700 Property	1,300
<b>Total Vocational Education</b>	<b>\$561,778</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,015
500 Other Purchased Services	27,000
600 Supplies	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$41,515</b>
<b>Total Instruction</b>	<b>\$12,386,884</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	306,382
200 Personnel Services - Employee Benefits	203,842
300 Purchased Professional and Technical Services	12,000
500 Other Purchased Services	5,400
600 Supplies	6,200
800 Other Objects	3,500
<b>Total Support Services - Students</b>	<b>\$537,324</b>

<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	985,080
200 Personnel Services - Employee Benefits	661,658
300 Purchased Professional and Technical Services	27,499
500 Other Purchased Services	13,250
600 Supplies	302,137
700 Property	106,000
800 Other Objects	9,100
<b>Total Support Services - Instructional Staff</b>	<b>\$2,104,724</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	913,179
200 Personnel Services - Employee Benefits	584,310
300 Purchased Professional and Technical Services	366,800
500 Other Purchased Services	56,250
600 Supplies	46,900
700 Property	3,500
800 Other Objects	23,850
<b>Total Support Services - Administration</b>	<b>\$1,994,789</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	62,532
200 Personnel Services - Employee Benefits	85,172
300 Purchased Professional and Technical Services	15,750
500 Other Purchased Services	500
600 Supplies	4,450
700 Property	1,200
800 Other Objects	250
<b>Total Support Services - Pupil Health</b>	<b>\$169,854</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	225,874
200 Personnel Services - Employee Benefits	148,400
300 Purchased Professional and Technical Services	14,000
500 Other Purchased Services	6,400
600 Supplies	7,000
800 Other Objects	8,000
<b>Total Support Services - Business</b>	<b>\$409,674</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	614,195
200 Personnel Services - Employee Benefits	367,856
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	174,300
500 Other Purchased Services	117,540
600 Supplies	371,100
700 Property	14,800
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,674,791</b>
<b>2700 Student Transportation Services</b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	781
500 Other Purchased Services	1,100,263
<b>Total Student Transportation Services</b>	<b>\$1,102,044</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	20,000
<b>Total Other Support Services</b>	<b>\$20,000</b>
<b>Total Support Services</b>	<b>\$8,013,200</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	305,427
200 Personnel Services - Employee Benefits	77,692
300 Purchased Professional and Technical Services	57,900
400 Purchased Property Services	70,200
500 Other Purchased Services	92,250
600 Supplies	19,000
700 Property	62,100
800 Other Objects	14,300
<b>Total Student Activities</b>	<b>\$698,869</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	2,515
300 Purchased Professional and Technical Services	50,000
600 Supplies	8,000
800 Other Objects	11,500
<b>Total Community Services</b>	<b>\$78,015</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$776,884</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	15,000
700 Property	7,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$22,500</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$22,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	531,696
900 Other Uses of Funds	950,333
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,482,029</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	66,700
<b>Total Interfund Transfers - Out</b>	<b>\$66,700</b>
<b>5900 Budgetary Reserve</b>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	330,000
<b>Total Budgetary Reserve</b>	<b>\$330,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,878,729</b>
<b>TOTAL EXPENDITURES</b>	<b>\$23,078,197</b>



**Cash and Short-Term Investments**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	3,000,000	3,000,000
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	500,000	550,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	84,000	80,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,784,000</b>	<b>\$3,830,000</b>

**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		
Other Agency Fund		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$3,784,000

\$3,830,000

**Long-Term Indebtedness**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	12,000,000	20,000,000
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 General Fund</b>	<b>\$12,000,000</b>	<b>\$20,000,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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**

**\$12,000,000**

**\$20,000,000**

**Short-Term Payables**

06/30/2018 Estimate

06/30/2019 Projection

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

**Total Short-Term Payables**

**TOTAL INDEBTEDNESS**

**\$12,000,000**

**\$20,000,000**



<b>Account Description</b>	<b>Amounts</b>
0810 Nonspendable Fund Balance	210,652
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,700,000
0840 Assigned Fund Balance	489,283
0850 Unassigned Fund Balance	1,763,644
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,952,927</b>
5900 Budgetary Reserve	330,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,493,579</b>