

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2018



President of the Board - Original Signature Required

6-20-18

Date



Secretary of the Board - Original Signature Required

6-20-18

Date



Chief School Administrator - Original Signature Required

6-20-18

Date

Sherry L Ludwig

Contact Person

(412)492-1200

Extn :2807

Telephone

Extension

ludwigs@sasd.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 : Shaler Area SD	COUNTY : Allegheny	AUN : 103028302
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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	\$84967675
Ending Unassigned Fund Balance	\$4802399
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.7%

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 6.26.2018
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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)

School District Name : Shaler Area SD	County : Allegheny	AUN Number : 103028302
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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 MAY 16, 2018
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1840	Act 511 Taxes: 6143 Rate has changed from previous year. 6143 Prior Year Rate: 6143 Current Year Rate: 5.00	Prior year tax rate is the same as the current year and will be populated upon final budget completion.
1940	Act 511 Taxes: 6151 Rate has changed from previous year. 6151 Prior Year Rate: 6151 Current Year Rate: 0.500%	Prior year tax rate is the same as the current year and will be populated upon final budget completion.
1980	Act 511 Taxes: 6153 Rate has changed from previous year. 6153 Prior Year Rate: 6153 Current Year Rate: 0.500%	Prior year tax rate is the same as the current year and will be populated upon final budget completion.
5160	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 3300, Object 100: \$5,550.00 Function 3300, Object 200: \$0.00 . Provide a justification.	Amounts will be allocated as actual expenditures occur.
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.	This is the projected ending fund balance.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,749,633
0850 Unassigned Fund Balance	5,834,529
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,584,162</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	53,487,334
7000 Revenue from State Sources	27,978,578
8000 Revenue from Federal Sources	720,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$82,185,912</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$89,770,074</u>

LEA : 103028302 Shaler Area SD

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Page - 1 of 1

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	44,570,776
6113 Public Utility Realty Taxes	54,000
6140 Current Act 511 Taxes - Flat Rate Assessments	22,500
6150 Current Act 511 Taxes - Proportional Assessments	5,790,008
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,514,145
6500 Earnings on Investments	90,405
6700 Revenues from LEA Activities	56,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	986,000
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	5,000
6980 Revenue from Community Services Activities	50,000
6990 Refunds and Other Miscellaneous Revenue	318,000

REVENUE FROM LOCAL SOURCES \$53,487,334**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	11,535,415
7160 Tuition for Orphans Subsidy	52,500
7271 Special Education funds for School-Aged Pupils	3,501,775
7311 Pupil Transportation Subsidy	1,646,700
7312 Nonpublic and Charter School Pupil Transportation Subsidy	160,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7340 State Property Tax Reduction Allocation	2,041,241
7505 Ready to Learn Block Grant	706,471
7810 State Share of Social Security and Medicare Taxes	1,480,367
7820 State Share of Retirement Contributions	6,469,109

REVENUE FROM STATE SOURCES \$27,978,578**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	330,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	140,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000

REVENUE FROM FEDERAL SOURCES \$720,000**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 82,185,912**

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,570,776	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,041,241</u>	
Total Approx. Tax Revenue:	\$46,612,017	
Approx. Tax Levy for Tax Rate Calculation:	\$49,456,960	
	Allegheny	Total

2017-18 Data		
a. Assessed Value	\$2,095,574,213	\$2,095,574,213
b. Real Estate Mills	23.2819	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,932,642,731	\$1,932,642,731
d. Assessed Value	\$2,101,698,564	\$2,101,698,564
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$48,788,949	\$48,788,949
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$48,788,949	\$48,788,949
(f Total * g)		
i. Base Mills Subject to Index	23.2819	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$49,456,960	\$49,456,960
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	23.5319	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$49,456,960	\$49,456,960
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$47,415,719
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$44,570,776
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$44,570,776

Amount of Tax Relief for Homestead Exclusions

\$2,041,241

Total Approx. Tax Revenue:

\$46,612,017

Approx. Tax Levy for Tax Rate Calculation:

\$49,456,960

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	24.0036	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$50,448,332	\$50,448,332
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	\$7,152.00	
Number of Homestead/Farmstead Properties	12129	12129
Median Assessed Value of Homestead Properties		\$124,700

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,570,776
Amount of Tax Relief for Homestead Exclusions	<u>\$2,041,241</u>
Total Approx. Tax Revenue:	\$46,612,017
Approx. Tax Levy for Tax Rate Calculation:	\$49,456,960

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,041,241	Lowering RE Tax Rate	\$0	\$2,041,241
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,041,241

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	2,101,698,564	23.5319	49,456,960			94.00000%	
Totals:	2,101,698,564		49,456,960	- 2,041,241	= 47,415,719	X 94.00000%	= 44,570,776

	<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	22,500
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 22,500 22,500

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,273,400	5,273,400
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	516,608	516,608
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 5,790,008 5,790,008

Total Act 511, Current Taxes 5,812,508

Act 511 Tax Limit -->	1,932,642,731	X	12	23,191,713
	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	23.2819	23.5319	1.08%	Yes	3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$0.00	\$5.00	New	No	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.000%	0.500%	New	No	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.000%	0.500%	New	No	3.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,645,769
1200 Special Programs - Elementary / Secondary	11,999,458
1300 Vocational Education	1,587,725
1400 Other Instructional Programs - Elementary / Secondary	1,444,435
Total Instruction	\$51,677,387
2000 Support Services	
2100 Support Services - Students	2,792,876
2200 Support Services - Instructional Staff	1,060,682
2300 Support Services - Administration	3,982,275
2400 Support Services - Pupil Health	1,237,227
2500 Support Services - Business	865,027
2600 Operation and Maintenance of Plant Services	7,714,118
2700 Student Transportation Services	4,897,181
2800 Support Services - Central	1,728,490
2900 Other Support Services	65,000
Total Support Services	\$24,342,876
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,600,220
3300 Community Services	34,750
Total Operation of Non-Instructional Services	\$1,634,970
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	20,000
Total Facilities Acquisition, Construction and Improvement Services	\$20,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	252,342
5200 Interfund Transfers - Out	7,040,100
Total Other Expenditures and Financing Uses	\$7,292,442
Total Estimated Expenditures and Other Financing Uses	\$84,967,675

2018-2019 Final General Fund Budget

LEA : 103028302 Shaler Area SD

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,082,473
200 Personnel Services - Employee Benefits	13,699,524
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	76,642
500 Other Purchased Services	1,358,025
600 Supplies	1,066,741
700 Property	312,364
Total Regular Programs - Elementary / Secondary	\$36,645,769
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,497,609
200 Personnel Services - Employee Benefits	3,787,149
300 Purchased Professional and Technical Services	674,500
500 Other Purchased Services	1,913,700
600 Supplies	101,500
700 Property	22,000
800 Other Objects	3,000
Total Special Programs - Elementary / Secondary	\$11,999,458
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	59,522
200 Personnel Services - Employee Benefits	28,203
500 Other Purchased Services	1,500,000
Total Vocational Education	\$1,587,725
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	799,201
200 Personnel Services - Employee Benefits	492,734
500 Other Purchased Services	140,000
600 Supplies	12,500
Total Other Instructional Programs - Elementary / Secondary	\$1,444,435
Total Instruction	\$51,677,387
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,591,310
200 Personnel Services - Employee Benefits	1,071,366
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	4,200
500 Other Purchased Services	18,500
600 Supplies	43,500
800 Other Objects	4,000
Total Support Services - Students	\$2,792,876
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	586,568
200 Personnel Services - Employee Benefits	292,204

2018-2019 Final General Fund Budget

LEA : 103028302 Shaler Area SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	13,800
400 Purchased Property Services	4,000
500 Other Purchased Services	6,410
600 Supplies	148,900
700 Property	8,800
Total Support Services - Instructional Staff	\$1,060,682
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,064,165
200 Personnel Services - Employee Benefits	1,312,660
300 Purchased Professional and Technical Services	376,000
400 Purchased Property Services	42,730
500 Other Purchased Services	121,920
600 Supplies	25,500
700 Property	5,000
800 Other Objects	34,300
Total Support Services - Administration	\$3,982,275
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	570,487
200 Personnel Services - Employee Benefits	356,910
300 Purchased Professional and Technical Services	294,500
400 Purchased Property Services	1,500
600 Supplies	12,330
700 Property	1,500
Total Support Services - Pupil Health	\$1,237,227
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	416,180
200 Personnel Services - Employee Benefits	277,279
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	110,618
500 Other Purchased Services	7,450
600 Supplies	17,500
800 Other Objects	1,000
Total Support Services - Business	\$865,027
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,033,071
200 Personnel Services - Employee Benefits	1,907,773
300 Purchased Professional and Technical Services	137,450
400 Purchased Property Services	1,557,406
500 Other Purchased Services	248,465
600 Supplies	678,305
700 Property	150,049
800 Other Objects	1,599
Total Operation and Maintenance of Plant Services	\$7,714,118
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	37,974

2018-2019 Final General Fund Budget

LEA : 103028302 Shaler Area SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	21,707
300 Purchased Professional and Technical Services	56,000
500 Other Purchased Services	4,756,500
600 Supplies	25,000
Total Student Transportation Services	\$4,897,181
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	848,524
200 Personnel Services - Employee Benefits	557,212
300 Purchased Professional and Technical Services	32,100
500 Other Purchased Services	15,400
600 Supplies	263,184
700 Property	10,000
800 Other Objects	2,070
Total Support Services - Central	\$1,728,490
2900 <u>Other Support Services</u>	
500 Other Purchased Services	65,000
Total Other Support Services	\$65,000
Total Support Services	\$24,342,876
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,033,468
200 Personnel Services - Employee Benefits	114,427
300 Purchased Professional and Technical Services	41,700
400 Purchased Property Services	27,250
500 Other Purchased Services	254,175
600 Supplies	93,775
700 Property	13,675
800 Other Objects	21,750
Total Student Activities	\$1,600,220
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,550
400 Purchased Property Services	2,000
500 Other Purchased Services	2,200
600 Supplies	10,000
800 Other Objects	15,000
Total Community Services	\$34,750
Total Operation of Non-Instructional Services	\$1,634,970
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$20,000
Total Facilities Acquisition, Construction and Improvement Services	\$20,000

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	44,184
900 Other Uses of Funds	208,158
Total Debt Service / Other Expenditures and Financing Uses	\$252,342
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	7,040,100
Total Interfund Transfers - Out	\$7,040,100
Total Other Expenditures and Financing Uses	\$7,292,442
TOTAL EXPENDITURES	\$84,967,675

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	15,000,000	5,800,000
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	345,000	300,000
Other Capital Projects Fund	3,500,000	
Debt Service Fund	500,000	500,000
Food Service / Cafeteria Operations Fund	25,000	25,000
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	\$19,370,000	\$6,625,000

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 **\$19,370,000** **\$6,625,000**

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	69,000,000	67,000,000
0520 Extended-Term Financing Agreements Payable	11,000,000	10,500,000
0530 Lease-Purchase Obligations	120,000	160,000
0540 Accumulated Compensated Absences	840,000	940,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,300,000	9,300,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$89,260,000	\$87,900,000
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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		
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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		
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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		
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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

2018-2019 Final General Fund Budget

LEA : 103028302 Shaler Area SD

Printed 6/28/2018 11:09:03 AM

Page - 3 of 6

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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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	\$89,260,000	\$87,900,000

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	16,000,000	15,500,000
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	\$16,000,000	\$15,500,000
TOTAL INDEBTEDNESS	\$105,260,000	\$103,400,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,802,399
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,802,399

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,802,399
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