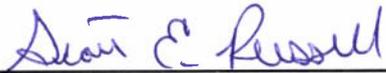


FINAL GENERAL FUND BUDGET

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

06/27/2018

Date



Secretary of the Board - Original Signature Required

06/27/2018

Date



Chief School Administrator - Original Signature Required

06/27/2018

Date

Mike Hopkins

Contact Person

(412)369-5415

Extn :

Telephone

Extension

mhopkins@northallegheny.org

Email Address

<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	4,872,071
0840 Assigned Fund Balance	1,784,774
0850 Unassigned Fund Balance	15,554,972
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$22,211,817</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	125,552,404
7000 Revenue from State Sources	35,687,292
8000 Revenue from Federal Sources	2,142,512
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$163,382,208</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$185,594,025</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	104,987,371
6112 Interim Real Estate Taxes	2,400,000
6113 Public Utility Realty Taxes	120,000
6114 Payments in Lieu of Current Taxes - State / Local	1,500
6120 Current Per Capita Taxes, Section 679	174,000
6140 Current Act 511 Taxes - Flat Rate Assessments	174,000
6150 Current Act 511 Taxes - Proportional Assessments	15,697,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,300,000
6500 Earnings on Investments	24,850
6700 Revenues from LEA Activities	285,000
6910 Rentals	125,000
6920 Contributions and Donations from Private Sources	83,233
6990 Refunds and Other Miscellaneous Revenue	180,450

REVENUE FROM LOCAL SOURCES \$125,552,404

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	9,617,082
7271 Special Education funds for School-Aged Pupils	3,845,330
7311 Pupil Transportation Subsidy	1,550,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	450,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,800,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	165,000
7340 State Property Tax Reduction Allocation	2,223,122
7505 Ready to Learn Block Grant	581,758
7810 State Share of Social Security and Medicare Taxes	2,795,000
7820 State Share of Retirement Contributions	12,660,000

REVENUE FROM STATE SOURCES \$35,687,292

REVENUE FROM FEDERAL SOURCES

8512 IDEA, Part B	990,020
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	181,436
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	104,169
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	3,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	859,387

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000
--	-------

REVENUE FROM FEDERAL SOURCES	\$2,142,512
-------------------------------------	--------------------

TOTAL ESTIMATED REVENUES AND OTHER SOURCES	163,382,208
---	--------------------

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$104,987,371
Amount of Tax Relief for Homestead Exclusions	<u>\$2,223,122</u>
Total Approx. Tax Revenue:	\$107,210,493
Approx. Tax Levy for Tax Rate Calculation:	\$108,270,971

	Allegheny	Total
<hr/>		
2017-18 Data		
a. Assessed Value	\$5,683,585,738	\$5,683,585,738
b. Real Estate Mills	18.0011	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$5,057,002,532	\$5,057,002,532
d. Assessed Value	\$5,866,532,862	\$5,866,532,862
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2017-18 Calculations		
f. 2017-18 Tax Levy	\$102,310,795	\$102,310,795
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2017-18 Tax Levy	\$102,310,795	\$102,310,795
(f Total * g)		
i. Base Mills Subject to Index	18.0011	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	99.00000%	99.00000%
k. Tax Levy Needed	\$108,270,971	\$108,270,971
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	18.4557	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$108,270,971	\$108,270,971
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$106,047,849
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$104,987,371
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$104,987,371

Amount of Tax Relief for Homestead Exclusions \$2,223,122

Total Approx. Tax Revenue: \$107,210,493

Approx. Tax Levy for Tax Rate Calculation: \$108,270,971

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	18.4331	
q. Mills In Excess of Index (if l > p), (l - p))	0.0226	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$108,138,387	\$108,138,387
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$132,584	\$132,584
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$131,258	\$131,258

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,751.43	
Number of Homestead/Farmstead Properties	15540	15540
Median Assessed Value of Homestead Properties		\$229,400

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$104,987,371
Amount of Tax Relief for Homestead Exclusions	<u>\$2,223,122</u>
Total Approx. Tax Revenue:	\$107,210,493
Approx. Tax Levy for Tax Rate Calculation:	\$108,270,971

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

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,223,122	Lowering RE Tax Rate	\$0		\$2,223,122
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$2,223,122

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	5,866,532,862	18.4557	108,270,971			99.00000%	
Totals:	5,866,532,862		108,270,971	- 2,223,122	= 106,047,849	X 99.00000%	= 104,987,371

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		174,000
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	\$5.00	\$0.00	174,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 174,000 174,000

	<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%	13,650,000	13,650,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,047,000	2,047,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 15,697,000 15,697,000

Total Act 511, Current Taxes 15,871,000

Act 511 Tax Limit -->	5,057,002,532 X	12	60,684,030
	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	18.0011	18.4557	2.53%	No	2.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	75,948,648
1200 Special Programs - Elementary / Secondary	20,629,965
1300 Vocational Education	1,256,329
1400 Other Instructional Programs - Elementary / Secondary	108,162
Total Instruction	\$97,943,104
2000 Support Services	
2100 Support Services - Students	5,660,604
2200 Support Services - Instructional Staff	4,540,128
2300 Support Services - Administration	10,136,698
2400 Support Services - Pupil Health	1,362,288
2500 Support Services - Business	1,948,948
2600 Operation and Maintenance of Plant Services	11,099,872
2700 Student Transportation Services	7,260,108
2800 Support Services - Central	4,308,075
2900 Other Support Services	154,000
Total Support Services	\$46,470,721
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,240,940
3300 Community Services	86,496
Total Operation of Non-Instructional Services	\$3,327,436
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	16,694,147
5200 Interfund Transfers - Out	1,426,200
Total Other Expenditures and Financing Uses	\$18,120,347
Total Estimated Expenditures and Other Financing Uses	\$165,961,608

2018-2019 Final General Fund Budget

LEA : 103026852 North Allegheny SD

Printed 7/5/2018 8:19:09 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	43,706,363
200 Personnel Services - Employee Benefits	28,071,978
300 Purchased Professional and Technical Services	149,818
400 Purchased Property Services	64,882
500 Other Purchased Services	1,392,790
600 Supplies	2,557,707
800 Other Objects	5,110
Total Regular Programs - Elementary / Secondary	\$75,948,648
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,690,482
200 Personnel Services - Employee Benefits	6,818,128
300 Purchased Professional and Technical Services	1,657,500
400 Purchased Property Services	8,000
500 Other Purchased Services	2,013,800
600 Supplies	430,220
700 Property	10,000
800 Other Objects	1,835
Total Special Programs - Elementary / Secondary	\$20,629,965
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,256,329
Total Vocational Education	\$1,256,329
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	65,000
200 Personnel Services - Employee Benefits	28,162
500 Other Purchased Services	15,000
Total Other Instructional Programs - Elementary / Secondary	\$108,162
Total Instruction	\$97,943,104
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,200,098
200 Personnel Services - Employee Benefits	2,208,684
300 Purchased Professional and Technical Services	144,900
500 Other Purchased Services	7,036
600 Supplies	99,586
800 Other Objects	300
Total Support Services - Students	\$5,660,604
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,344,319
200 Personnel Services - Employee Benefits	1,694,082
300 Purchased Professional and Technical Services	41,615
400 Purchased Property Services	17,750
500 Other Purchased Services	21,349

2018-2019 Final General Fund Budget

LEA : 103026852 North Allegheny SD

Printed 7/5/2018 8:19:09 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
600 Supplies	416,073
800 Other Objects	4,940
Total Support Services - Instructional Staff	\$4,540,128
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,798,900
200 Personnel Services - Employee Benefits	3,020,964
300 Purchased Professional and Technical Services	1,212,600
400 Purchased Property Services	8,700
500 Other Purchased Services	322,215
600 Supplies	329,547
800 Other Objects	443,772
Total Support Services - Administration	\$10,136,698
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	742,774
200 Personnel Services - Employee Benefits	593,077
300 Purchased Professional and Technical Services	6,020
400 Purchased Property Services	500
500 Other Purchased Services	900
600 Supplies	19,017
Total Support Services - Pupil Health	\$1,362,288
2500 Support Services - Business	
100 Personnel Services - Salaries	859,651
200 Personnel Services - Employee Benefits	543,722
300 Purchased Professional and Technical Services	9,800
400 Purchased Property Services	392,500
500 Other Purchased Services	75,875
600 Supplies	67,150
800 Other Objects	250
Total Support Services - Business	\$1,948,948
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,111,790
200 Personnel Services - Employee Benefits	2,843,277
300 Purchased Professional and Technical Services	349,000
400 Purchased Property Services	986,970
500 Other Purchased Services	253,875
600 Supplies	2,497,160
700 Property	56,000
800 Other Objects	1,800
Total Operation and Maintenance of Plant Services	\$11,099,872
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,765,188
200 Personnel Services - Employee Benefits	2,263,815
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	47,875
500 Other Purchased Services	1,528,450

<u>Description</u>	<u>Amount</u>
600 Supplies	627,785
700 Property	15,000
800 Other Objects	495
Total Student Transportation Services	\$7,260,108
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,562,669
200 Personnel Services - Employee Benefits	1,087,101
300 Purchased Professional and Technical Services	269,610
400 Purchased Property Services	1,088,655
500 Other Purchased Services	114,450
600 Supplies	184,590
800 Other Objects	1,000
Total Support Services - Central	\$4,308,075
2900 <u>Other Support Services</u>	
500 Other Purchased Services	154,000
Total Other Support Services	\$154,000
Total Support Services	\$46,470,721
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,817,448
200 Personnel Services - Employee Benefits	838,864
300 Purchased Professional and Technical Services	72,745
400 Purchased Property Services	44,900
500 Other Purchased Services	164,200
600 Supplies	276,387
800 Other Objects	26,396
Total Student Activities	\$3,240,940
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	33,750
200 Personnel Services - Employee Benefits	15,646
300 Purchased Professional and Technical Services	36,500
600 Supplies	600
Total Community Services	\$86,496
Total Operation of Non-Instructional Services	\$3,327,436
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	25,000
700 Property	75,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,184,165

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	11,509,982
Total Debt Service / Other Expenditures and Financing Uses	\$16,694,147
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,426,200
Total Interfund Transfers - Out	\$1,426,200
Total Other Expenditures and Financing Uses	\$18,120,347
TOTAL EXPENDITURES	\$165,961,608

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	22,577,415	20,000,475
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	185,826	218,026
Other Capital Projects Fund	2,822,993	56,545,136
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	600,000	600,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$26,686,234	\$77,863,637
--	---------------------	---------------------

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	\$26,686,234	\$77,863,637
-----------------------------------	---------------------	---------------------

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	119,303,766	171,114,176
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	4,425,086	4,292,714
0540 Accumulated Compensated Absences	2,800,000	3,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,900,000	3,200,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$129,428,852	\$181,606,890
---------------------------	----------------------	----------------------

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

2018-2019 Final General Fund Budget

LEA : 103026852 North Allegheny SD

Printed 7/5/2018 8:19:10 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	\$129,428,852	\$181,606,890

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

General Fund	17,753,537	16,500,000
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	29,528	47,000
Other Capital Projects Fund	790,968	567,531
Debt Service Fund		
Food Service / Cafeteria Operations Fund	15,680	20,000
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	\$18,589,713	\$17,134,531
TOTAL INDEBTEDNESS	\$148,018,565	\$198,741,421

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,872,071
0840 Assigned Fund Balance	1,784,774
0850 Unassigned Fund Balance	12,975,572
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,632,417

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,632,417
--	---------------------