

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Justin DiMuccio

(724)856-4604

Extn :

Contact Person

Telephone

Extension

jdimuccio@ntsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Neshannock Township SD	COUNTY : Lawrence	AUN : 104375203
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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	\$20542284
Ending Unassigned Fund Balance	\$1400000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.8%

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
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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 : Neshannock Township SD	County : Lawrence	AUN Number : 104375203
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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
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Val Number

Description

Justification

<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	2,496,881
0850 Unassigned Fund Balance	1,500,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,996,881</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	12,868,550
7000 Revenue from State Sources	6,406,008
8000 Revenue from Federal Sources	
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$19,274,558</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$23,271,439</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	10,405,950
6113 Public Utility Realty Taxes	11,000
6120 Current Per Capita Taxes, Section 679	20,000
6140 Current Act 511 Taxes - Flat Rate Assessments	105,000
6150 Current Act 511 Taxes - Proportional Assessments	1,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	592,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	52,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	297,000
6940 Tuition from Patrons	15,000

REVENUE FROM LOCAL SOURCES \$12,868,550

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	3,214,731
7271 Special Education funds for School-Aged Pupils	668,524
7311 Pupil Transportation Subsidy	185,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	181,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,000
7340 State Property Tax Reduction Allocation	196,254
7505 Ready to Learn Block Grant	140,499
7810 State Share of Social Security and Medicare Taxes	348,000
7820 State Share of Retirement Contributions	1,450,000

REVENUE FROM STATE SOURCES \$6,406,008

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 19,274,558

Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,405,950	
Amount of Tax Relief for Homestead Exclusions	<u>\$196,254</u>	
Total Approx. Tax Revenue:	\$10,602,204	
Approx. Tax Levy for Tax Rate Calculation:	\$11,325,612	
	Lawrence	Total

2017-18 Data		
a. Assessed Value	\$702,114,488	\$702,114,488
b. Real Estate Mills	15.5715	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$699,240,648	\$699,240,648
d. Assessed Value	\$706,834,668	\$706,834,668
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$10,932,976	\$10,932,976
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$10,932,976	\$10,932,976
(f Total * g)		
i. Base Mills Subject to Index	15.5715	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.50000%	93.50000%
k. Tax Levy Needed	\$11,325,612	\$11,325,612
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	16.0230	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,325,612	\$11,325,612
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,129,358
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,405,950
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$10,405,950

Amount of Tax Relief for Homestead Exclusions \$196,254

Total Approx. Tax Revenue: \$10,602,204

Approx. Tax Levy for Tax Rate Calculation: \$11,325,612

Lawrence

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	16.0230	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,325,612	\$11,325,612
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	\$0.00	
Number of Homestead/Farmstead Properties	2769	2769
Median Assessed Value of Homestead Properties		\$125,700

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,405,950
Amount of Tax Relief for Homestead Exclusions	<u>\$196,254</u>
Total Approx. Tax Revenue:	\$10,602,204
Approx. Tax Levy for Tax Rate Calculation:	\$11,325,612
	Lawrence

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$196,254	Lowering RE Tax Rate	\$0	\$196,254
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$196,254

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>
Lawrence	706,834,668	16.0230	11,325,612			93.50000%	
Totals:	706,834,668		11,325,612	196,254 =	11,129,358 X	93.50000% =	10,405,950

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		20,000
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	\$10.00	\$0.00	40,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	65,000
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 105,000 105,000

	<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%	1,225,000	1,225,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	125,000	125,000
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 1,350,000 1,350,000

Total Act 511, Current Taxes 1,455,000

Act 511 Tax Limit -->	699,240,648 X	12	8,390,888
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	
6111	<u>Current Real Estate Taxes</u> Lawrence	15.5715	16.0230	2.90%	Yes	2.9%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.9%			
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	2.9%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	2.9%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,573,547
1200 Special Programs - Elementary / Secondary	2,218,105
1300 Vocational Education	1,080,317
1400 Other Instructional Programs - Elementary / Secondary	112,614
Total Instruction	\$11,984,583
2000 Support Services	
2100 Support Services - Students	573,022
2200 Support Services - Instructional Staff	440,631
2300 Support Services - Administration	1,244,063
2400 Support Services - Pupil Health	249,027
2500 Support Services - Business	249,969
2600 Operation and Maintenance of Plant Services	1,690,693
2700 Student Transportation Services	859,754
2800 Support Services - Central	639,004
2900 Other Support Services	21,000
Total Support Services	\$5,967,163
3000 Operation of Non-Instructional Services	
3200 Student Activities	676,638
Total Operation of Non-Instructional Services	\$676,638
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,000
5200 Interfund Transfers - Out	1,872,900
5900 Budgetary Reserve	40,000
Total Other Expenditures and Financing Uses	\$1,913,900
Total Estimated Expenditures and Other Financing Uses	\$20,542,284

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,811,893
200 Personnel Services - Employee Benefits	2,996,462
300 Purchased Professional and Technical Services	26,500
500 Other Purchased Services	485,000
600 Supplies	235,342
700 Property	11,000
800 Other Objects	7,350
Total Regular Programs - Elementary / Secondary	\$8,573,547
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	988,888
200 Personnel Services - Employee Benefits	540,251
300 Purchased Professional and Technical Services	192,316
500 Other Purchased Services	478,825
600 Supplies	12,600
700 Property	2,000
800 Other Objects	3,225
Total Special Programs - Elementary / Secondary	\$2,218,105
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	417,917
200 Personnel Services - Employee Benefits	277,400
500 Other Purchased Services	385,000
Total Vocational Education	\$1,080,317
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	42,696
200 Personnel Services - Employee Benefits	29,618
500 Other Purchased Services	40,300
Total Other Instructional Programs - Elementary / Secondary	\$112,614
Total Instruction	\$11,984,583
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	341,368
200 Personnel Services - Employee Benefits	198,454
500 Other Purchased Services	500
600 Supplies	32,450
800 Other Objects	250
Total Support Services - Students	\$573,022
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	267,717
200 Personnel Services - Employee Benefits	163,164
500 Other Purchased Services	200
600 Supplies	7,850
700 Property	1,500

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	200
Total Support Services - Instructional Staff	\$440,631
2300 Support Services - Administration	
100 Personnel Services - Salaries	669,261
200 Personnel Services - Employee Benefits	389,152
300 Purchased Professional and Technical Services	76,500
500 Other Purchased Services	15,000
600 Supplies	15,200
700 Property	500
800 Other Objects	78,450
Total Support Services - Administration	\$1,244,063
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	136,071
200 Personnel Services - Employee Benefits	97,520
300 Purchased Professional and Technical Services	2,536
500 Other Purchased Services	500
600 Supplies	6,000
700 Property	6,000
800 Other Objects	400
Total Support Services - Pupil Health	\$249,027
2500 Support Services - Business	
100 Personnel Services - Salaries	116,225
200 Personnel Services - Employee Benefits	87,344
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	21,000
600 Supplies	2,400
700 Property	500
800 Other Objects	7,500
Total Support Services - Business	\$249,969
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	394,838
200 Personnel Services - Employee Benefits	269,765
300 Purchased Professional and Technical Services	102,500
400 Purchased Property Services	372,500
500 Other Purchased Services	93,000
600 Supplies	191,000
700 Property	265,890
800 Other Objects	1,200
Total Operation and Maintenance of Plant Services	\$1,690,693
2700 Student Transportation Services	
100 Personnel Services - Salaries	410,372
200 Personnel Services - Employee Benefits	202,782
400 Purchased Property Services	112,700
500 Other Purchased Services	32,200
600 Supplies	98,200

<u>Description</u>	<u>Amount</u>
800 Other Objects	3,500
Total Student Transportation Services	\$859,754
2800 Support Services - Central	
100 Personnel Services - Salaries	78,626
200 Personnel Services - Employee Benefits	29,403
300 Purchased Professional and Technical Services	82,500
400 Purchased Property Services	215,000
500 Other Purchased Services	35,000
600 Supplies	198,475
Total Support Services - Central	\$639,004
2900 Other Support Services	
500 Other Purchased Services	21,000
Total Other Support Services	\$21,000
Total Support Services	\$5,967,163
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	321,805
200 Personnel Services - Employee Benefits	138,983
300 Purchased Professional and Technical Services	79,000
400 Purchased Property Services	28,750
500 Other Purchased Services	27,500
600 Supplies	68,600
800 Other Objects	12,000
Total Student Activities	\$676,638
Total Operation of Non-Instructional Services	\$676,638
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,872,900
Total Interfund Transfers - Out	\$1,872,900
5900 Budgetary Reserve	
800 Other Objects	40,000
Total Budgetary Reserve	\$40,000
Total Other Expenditures and Financing Uses	\$1,913,900
TOTAL EXPENDITURES	\$20,542,284

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	3,996,881	2,604,155
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		125,000
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 Cash and Short-Term Investments	\$3,996,881	\$2,729,155

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 **\$3,996,881** **\$2,729,155**

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	1,677,836	1,672,211
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$1,677,836	\$1,672,211
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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

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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	\$1,677,836	\$1,672,211

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	\$1,677,836	\$1,672,211
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	125,000
0840 Assigned Fund Balance	1,204,155
0850 Unassigned Fund Balance	1,400,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,729,155
5900 Budgetary Reserve	40,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,769,155