

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2018



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Chelsea M Campolongo

Contact Person

chelsea.campolongo@sparksd.org

Email Address

7/9/18

Date

6/30/18

Date

6-30-18

Date

(412)655-3111

Telephone

Extn :1006

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : South Park SD	COUNTY : Allegheny	AUN : 103028753
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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

yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$34938184
Ending Unassigned Fund Balance	\$2152442
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.2%

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 6-30-18
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DUE DATE: AUGUST 15, 2018

# FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : South Park SD	County : Allegheny	AUN Number : 103028753
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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 7/9/18
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Fund allocated within the budget to be used for unexpected costs.
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.	Fund balance is within the allowable limits of the specified 8% of total budgeted expenditures.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,152,442
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,152,442</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	22,001,190
7000 Revenue from State Sources	12,520,653
8000 Revenue from Federal Sources	416,341
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$34,938,184</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$37,090,626</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	18,383,097
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	20,000
6120 Current Per Capita Taxes, Section 679	42,000
6140 Current Act 511 Taxes - Flat Rate Assessments	53,000
6150 Current Act 511 Taxes - Proportional Assessments	2,210,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	655,000
6500 Earnings on Investments	85,000
6700 Revenues from LEA Activities	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	193,770
6910 Rentals	27,500
6920 Contributions and Donations from Private Sources	21,655
6960 Services Provided Other Local Governmental Units / LEAs	1,000
6990 Refunds and Other Miscellaneous Revenue	159,168
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$22,001,190</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	6,428,899
7271 Special Education funds for School-Aged Pupils	1,243,259
7311 Pupil Transportation Subsidy	566,555
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	433,182
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340 State Property Tax Reduction Allocation	869,503
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	308,092
7810 State Share of Social Security and Medicare Taxes	492,950
7820 State Share of Retirement Contributions	2,125,213
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,520,653</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	249,382
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	66,959
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$416,341</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>34,938,184</b>

Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$18,383,097</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$869,503</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$19,252,600</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$19,329,211</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>2017-18 Data</b>		
a. Assessed Value	\$752,826,790	\$752,826,790
b. Real Estate Mills	24.6000	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$668,247,724	\$668,247,724
d. Assessed Value	\$761,592,247	\$761,592,247
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$18,519,539	\$18,519,539
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$18,519,539	\$18,519,539
(f Total * g)		
i. Base Mills Subject to Index	24.6000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	99.58498%	99.58498%
k. Tax Levy Needed	\$19,329,211	\$19,329,211
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>25.3800</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,329,211	\$19,329,211
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,459,708
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,383,097
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$18,383,097

Amount of Tax Relief for Homestead Exclusions

\$869,503

Total Approx. Tax Revenue:

\$19,252,600

Approx. Tax Levy for Tax Rate Calculation:

\$19,329,211

Allegheny

Total

**Index Maximums**

p. Maximum Mills Based On Index

25.3872

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$19,334,695

\$19,334,695

IV. (p / 1000 \* d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

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

u. Tax Revenue In Excess of Index

\$0

\$0

(t \* Est. Pct. Collection)

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead

\$8,448.68

V. Number of Homestead/Farmstead Properties

4055

4055

Median Assessed Value of Homestead Properties

\$137,400

Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$18,383,097</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$869,503</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$19,252,600</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$19,329,211</b>
	<b>Allegheny</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$869,503	Lowering RE Tax Rate	\$0	\$869,503
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$869,503</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	761,592,247	25.3800	19,329,211			99.58498%	
<b>Totals:</b>	<b>761,592,247</b>		<b>19,329,211</b>	869,503 =	18,459,708 X	99.58498% =	18,383,097

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		42,000
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	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	13,000
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 53,000 53,000**

	<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%	2,000,000	2,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	190,000	190,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	20,000	20,000
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 2,210,000 2,210,000**

**Total Act 511, Current Taxes 2,263,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>668,247,724 X</b>	<b>12</b>	<b>8,018,973</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	24.6000	25.3800	3.18%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.2%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,184,222
1200 Special Programs - Elementary / Secondary	4,142,061
1300 Vocational Education	792,058
1400 Other Instructional Programs - Elementary / Secondary	17,359
<b>Total Instruction</b>	<b>\$18,135,700</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	968,052
2200 Support Services - Instructional Staff	1,311,388
2300 Support Services - Administration	2,367,361
2400 Support Services - Pupil Health	304,343
2500 Support Services - Business	433,801
2600 Operation and Maintenance of Plant Services	3,534,053
2700 Student Transportation Services	1,684,211
2900 Other Support Services	27,105
<b>Total Support Services</b>	<b>\$10,630,314</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,085,324
3300 Community Services	500
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,085,824</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,036,346
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,086,346</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$34,938,184</b>

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,361,150
200 Personnel Services - Employee Benefits	4,409,459
300 Purchased Professional and Technical Services	259,119
400 Purchased Property Services	17,565
500 Other Purchased Services	801,771
600 Supplies	297,231
700 Property	35,527
800 Other Objects	2,400
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$13,184,222</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,544,075
200 Personnel Services - Employee Benefits	1,177,861
300 Purchased Professional and Technical Services	734,703
500 Other Purchased Services	680,257
600 Supplies	5,165
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,142,061</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	225,358
200 Personnel Services - Employee Benefits	104,150
300 Purchased Professional and Technical Services	750
500 Other Purchased Services	460,800
600 Supplies	1,000
<b>Total Vocational Education</b>	<b>\$792,058</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,500
200 Personnel Services - Employee Benefits	3,564
300 Purchased Professional and Technical Services	120
600 Supplies	5,175
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$17,359</b>
<b>Total Instruction</b>	<b>\$18,135,700</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	504,880
200 Personnel Services - Employee Benefits	280,652
300 Purchased Professional and Technical Services	59,470
400 Purchased Property Services	6,248
500 Other Purchased Services	4,303
600 Supplies	111,899
800 Other Objects	600
<b>Total Support Services - Students</b>	<b>\$968,052</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	500,052

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	294,991
300 Purchased Professional and Technical Services	167,694
500 Other Purchased Services	6,824
600 Supplies	64,672
700 Property	276,855
800 Other Objects	300
<b>Total Support Services - Instructional Staff</b>	<b>\$1,311,388</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,053,866
200 Personnel Services - Employee Benefits	603,358
300 Purchased Professional and Technical Services	232,067
400 Purchased Property Services	52,707
500 Other Purchased Services	23,574
600 Supplies	42,364
700 Property	41,400
800 Other Objects	318,025
<b>Total Support Services - Administration</b>	<b>\$2,367,361</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	203,951
200 Personnel Services - Employee Benefits	94,662
300 Purchased Professional and Technical Services	605
500 Other Purchased Services	675
600 Supplies	4,450
<b>Total Support Services - Pupil Health</b>	<b>\$304,343</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	231,920
200 Personnel Services - Employee Benefits	180,908
300 Purchased Professional and Technical Services	1,360
500 Other Purchased Services	4,224
600 Supplies	3,285
800 Other Objects	12,104
<b>Total Support Services - Business</b>	<b>\$433,801</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,219,355
200 Personnel Services - Employee Benefits	847,125
300 Purchased Professional and Technical Services	41,968
400 Purchased Property Services	732,451
500 Other Purchased Services	154,709
600 Supplies	499,554
700 Property	38,506
800 Other Objects	385
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,534,053</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,683,711
600 Supplies	500

<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>\$1,684,211</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	24,238
600 Supplies	2,867
<b>Total Other Support Services</b>	<b>\$27,105</b>
<b>Total Support Services</b>	<b>\$10,630,314</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	470,803
200 Personnel Services - Employee Benefits	199,573
300 Purchased Professional and Technical Services	81,239
400 Purchased Property Services	30,098
500 Other Purchased Services	184,953
600 Supplies	57,944
700 Property	53,589
800 Other Objects	7,125
<b>Total Student Activities</b>	<b>\$1,085,324</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	500
<b>Total Community Services</b>	<b>\$500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,085,824</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,756,346
900 Other Uses of Funds	2,280,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,036,346</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	50,000
<b>Total Budgetary Reserve</b>	<b>\$50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,086,346</b>
<b>TOTAL EXPENDITURES</b>	<b>\$34,938,184</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	2,232,442	2,232,442
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	53,558	53,000
Capital Reserve Fund - § 690, §1850	1,878,149	770,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	138,855	125,000
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$4,303,004</b>	<b>\$3,180,442</b>
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**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** **\$4,303,004** **\$3,180,442**

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	62,705,000	60,425,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	134,000	140,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,500,000	2,750,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$65,339,000</b>	<b>\$63,315,000</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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

<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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$65,339,000</b>	<b>\$63,315,000</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$65,339,000</b>	<b>\$63,315,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,152,442
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,152,442</b>
<b>5900 Budgetary Reserve</b>	<b>50,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,202,442</b>