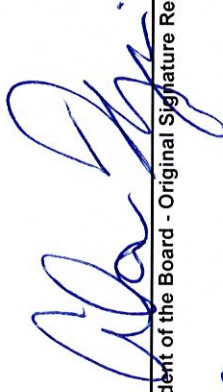


FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

5-22-18

Date



Secretary of the Board - Original Signature Required

5-22-18

Date



Chief School Administrator - Original Signature Required

5-22-18

Date

Maria B Aguilar

Contact Person

(724)693-3004

Telephone

Extension

maguilar@southfayette.org

Email Address

Justification

Val Number Description

8060 Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.

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.

8150 Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.

<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	410,257
0820 Restricted Fund Balance	18,194,658
0830 Committed Fund Balance	3,789,444
0840 Assigned Fund Balance	871,516
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$22,855,618</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	42,107,763
7000 Revenue from State Sources	12,640,484
8000 Revenue from Federal Sources	1,484,549
9000 Other Financing Sources	400,770
Total Estimated Revenues And Other Financing Sources	<u>\$56,633,566</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$79,489,184</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	35,662,736
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	38,000
6120 Current Per Capita Taxes, Section 679	44,000
6140 Current Act 511 Taxes - Flat Rate Assessments	76,000
6150 Current Act 511 Taxes - Proportional Assessments	3,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,002,500
6500 Earnings on Investments	225,000
6700 Revenues from LEA Activities	20,207
6800 Revenues from Intermediary Sources / Pass-Through Funds	297,320
6910 Rentals	55,000
6940 Tuition from Patrons	125,000
6990 Refunds and Other Miscellaneous Revenue	62,000

REVENUE FROM LOCAL SOURCES

\$42,107,763

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	3,340,934
7160 Tuition for Orphans Subsidy	14,000
7271 Special Education funds for School-Aged Pupils	1,006,284
7311 Pupil Transportation Subsidy	1,206,471
7312 Nonpublic and Charter School Pupil Transportation Subsidy	65,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	533,232
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,500
7340 State Property Tax Reduction Allocation	665,547
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	263,996
7810 State Share of Social Security and Medicare Taxes	1,000,936
7820 State Share of Retirement Contributions	4,458,584

REVENUE FROM STATE SOURCES

\$12,640,484

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	124,738
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	38,174
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	2,125
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,180,812

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	138,700
REVENUE FROM FEDERAL SOURCES	\$1,484,549
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	400,770
OTHER FINANCING SOURCES	\$400,770
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	56,633,566

Act 1 Index (current): 3.1%
 Calculation Method:

Approx. Tax Revenue from RE Taxes:
 Amount of Tax Relief for Homestead Exclusions
 Total Approx. Tax Revenue:
 Approx. Tax Levy for Tax Rate Calculation:

	Rate
	\$35,662,736
	<u>\$665,547</u>
	\$36,328,283
	\$38,402,830
Allegheny	
Total	

2017-18 Data

a. Assessed Value \$1,361,217,699
 b. Real Estate Mills 26.7000

I. 2018-19 Data

c. 2016 STEB Market Value \$1,193,255,775
 d. Assessed Value \$1,395,061,356
 e. Assessed Value of New Constr/ Renov \$0

2017-18 Calculations

f. 2017-18 Tax Levy (a * b) \$36,344,513

2018-19 Calculations

g. Percent of Total Market Value 100.00000%
 h. Rebalanced 2017-18 Tax Levy (f Total * g) \$36,344,513

i. Base Mills Subject to Index 26.7000
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 94.50266%
 k. Tax Levy Needed (Approx. Tax Levy * g) \$38,402,830

I. 2018-19 Real Estate Tax Rate

(k / d * 1000) 27.5277

III.

m. Tax Levy Generated by Mills \$38,402,830
 (l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions
 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$37,737,283

(n * Est. Pct. Collection)

\$35,662,736

Act 1 Index (current): 3.1%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$35,662,736	Rate
Amount of Tax Relief for Homestead Exclusions	\$665,547	
Total Approx. Tax Revenue:	\$36,328,283	
Approx. Tax Levy for Tax Rate Calculation:	\$38,402,830	
	Allegheny	

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	27.5277
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$38,402,830
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
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0

\$38,402,830

\$0

\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$5,254.70
Number of Homestead/Farmstead Properties	4601
Median Assessed Value of Homestead Properties	4601
	\$187,600

Act 1 Index (current): 3.1%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$35,662,736

Amount of Tax Relief for Homestead Exclusions \$665,547

Total Approx. Tax Revenue: \$36,328,283

Approx. Tax Levy for Tax Rate Calculation: \$38,402,830

Allegheny

State Property Tax Reduction Allocation used for: Homestead Exclusions \$665,547

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0

Amount of Tax Relief from State/Local Sources

Total

Lowering RE Tax Rate \$0

\$665,547

\$0

\$665,547

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	26.7000	27.5277	3.10%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes - Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes - Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,238,658
1200 Special Programs - Elementary / Secondary	5,878,079
1300 Vocational Education	505,768
1400 Other Instructional Programs - Elementary / Secondary	16,868
Total Instruction	\$29,639,373
2000 Support Services	
2100 Support Services - Students	1,955,460
2200 Support Services - Instructional Staff	1,401,022
2300 Support Services - Administration	2,903,029
2400 Support Services - Pupil Health	487,515
2500 Support Services - Business	804,133
2600 Operation and Maintenance of Plant Services	5,542,835
2700 Student Transportation Services	4,659,718
2800 Support Services - Central	1,785,076
2900 Other Support Services	36,099
Total Support Services	\$19,574,887
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,705,225
3300 Community Services	17,167
Total Operation of Non-Instructional Services	\$1,722,392
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,844,896
5900 Budgetary Reserve	544,504
Total Other Expenditures and Financing Uses	\$8,389,400
Total Estimated Expenditures and Other Financing Uses	\$59,326,052

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,369,062
200 Personnel Services - Employee Benefits	8,277,940
300 Purchased Professional and Technical Services	12,923
400 Purchased Property Services	18,300
500 Other Purchased Services	622,943
600 Supplies	573,341
700 Property	357,740
800 Other Objects	6,409
Total Regular Programs - Elementary / Secondary	\$23,238,658
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,581,417
200 Personnel Services - Employee Benefits	1,715,334
300 Purchased Professional and Technical Services	1,034,858
500 Other Purchased Services	457,368
600 Supplies	87,766
700 Property	986
800 Other Objects	350
Total Special Programs - Elementary / Secondary	\$5,878,079
1300 Vocational Education	
500 Other Purchased Services	505,768
Total Vocational Education	\$505,768
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	11,475
200 Personnel Services - Employee Benefits	4,793
500 Other Purchased Services	600
Total Other Instructional Programs - Elementary / Secondary	\$16,868
Total Instruction	\$29,639,373
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,166,127
200 Personnel Services - Employee Benefits	649,234
300 Purchased Professional and Technical Services	42,260
500 Other Purchased Services	12,775
600 Supplies	75,174
700 Property	6,750
800 Other Objects	3,140
Total Support Services - Students	\$1,955,460
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	693,773
200 Personnel Services - Employee Benefits	458,437
300 Purchased Professional and Technical Services	88,212
400 Purchased Property Services	35,462

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	56,675
600 Supplies	47,813
800 Other Objects	20,650
Total Support Services - Instructional Staff	\$1,401,022
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,528,205
200 Personnel Services - Employee Benefits	954,736
300 Purchased Professional and Technical Services	256,640
400 Purchased Property Services	200
500 Other Purchased Services	105,508
600 Supplies	25,498
800 Other Objects	32,242
Total Support Services - Administration	\$2,903,029
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	225,443
200 Personnel Services - Employee Benefits	145,588
300 Purchased Professional and Technical Services	102,650
400 Purchased Property Services	740
600 Supplies	12,644
800 Other Objects	450
Total Support Services - Pupil Health	\$487,515
2500 Support Services - Business	
100 Personnel Services - Salaries	288,196
200 Personnel Services - Employee Benefits	189,797
300 Purchased Professional and Technical Services	208,500
400 Purchased Property Services	12,500
500 Other Purchased Services	63,940
600 Supplies	17,200
800 Other Objects	24,000
Total Support Services - Business	\$804,133
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,638,778
200 Personnel Services - Employee Benefits	1,053,599
300 Purchased Professional and Technical Services	302,232
400 Purchased Property Services	742,563
500 Other Purchased Services	149,385
600 Supplies	1,437,641
700 Property	209,559
800 Other Objects	9,078
Total Operation and Maintenance of Plant Services	\$5,542,835
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,223,060
200 Personnel Services - Employee Benefits	1,182,739
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	50,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	372,100
600 Supplies	427,549
700 Property	402,270
800 Other Objects	1,500
Total Student Transportation Services	\$4,659,718
2800 Support Services - Central	
100 Personnel Services - Salaries	131,897
200 Personnel Services - Employee Benefits	91,170
300 Purchased Professional and Technical Services	94,762
400 Purchased Property Services	206,340
500 Other Purchased Services	128,236
600 Supplies	66,850
700 Property	1,047,298
800 Other Objects	18,523
Total Support Services - Central	\$1,785,076
2900 Other Support Services	
500 Other Purchased Services	36,099
Total Other Support Services	\$36,099
Total Support Services	\$19,574,887
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	918,160
200 Personnel Services - Employee Benefits	424,340
300 Purchased Professional and Technical Services	169,981
400 Purchased Property Services	19,685
500 Other Purchased Services	43,360
600 Supplies	108,519
700 Property	490
800 Other Objects	20,690
Total Student Activities	\$1,705,225
3300 Community Services	
100 Personnel Services - Salaries	12,110
200 Personnel Services - Employee Benefits	5,057
Total Community Services	\$17,167
Total Operation of Non-Instructional Services	\$1,722,392
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,486,326
900 Other Uses of Funds	4,358,570
Total Debt Service / Other Expenditures and Financing Uses	\$7,844,896
5900 Budgetary Reserve	
800 Other Objects	544,504

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$544,504
Total Other Expenditures and Financing Uses	\$8,389,400
TOTAL EXPENDITURES	\$59,326,052

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	26,797,733	23,009,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	9,000	9,000
Capital Reserve Fund - \$ 690, \$1850	1,032,869	1,032,869
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund	2,484,811	2,400,000
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	330,000	340,000
Other Agency Fund	420,000	420,000
Permanent Fund		
Total Cash and Short-Term Investments	\$31,074,413	\$27,210,869

Long-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2018 Estimate 06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$31,074,413

\$27,210,869

Long-Term Indebtedness

06/30/2018 Estimate **06/30/2019 Projection**

General Fund

0510 Bonds Payable	86,787,333	82,878,200
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	3,415,786	2,797,283
0540 Accumulated Compensated Absences	713,000	743,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,697,788	7,697,788
0599 Other Noncurrent Liabilities		
Total General Fund	\$98,613,907	\$94,116,271

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

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	\$88,613,907	\$94,116,271
Total Long-Term Indebtedness		

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	410,257
0830 Committed Fund Balance	18,194,658
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,968,474
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,163,132

5900 Budgetary Reserve

544,504

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$21,117,893