

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/19/2018

President of the Board - Original Signature Required

Daniel Hill

Date

6/21/18

Secretary of the Board - Original Signature Required

Joseph Kesslak

Date

6/21/2018

Chief School Administrator - Original Signature Required

Thomas Mitchell

Date

7/2/2018

Donald B Irwin

(814)255-8710

Extn :

Contact Person

Telephone

Extension

dbi@whsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Westmont Hilltop SD	COUNTY : Cambria	AUN : 108118503
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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	\$21759636
Ending Unassigned Fund Balance	\$5534647
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	25.4%

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 7/2/2018
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Westmont Hilltop SD	County : Cambria	AUN Number : 108118503
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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 Daniel Hill		DATE 6/21/2018
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DUE DATE:
IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	For any unexpected activity, the budgetary reserve can be used to provide \$50K for the fy 18-19
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.	The district policy for an unreserved fund balance is to allow for cash flow to be uninterrupted and available for any unforeseen circumstances that may arise.

<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	
0850 Unassigned Fund Balance	5,509,811
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,509,811</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	13,582,575
7000 Revenue from State Sources	7,895,310
8000 Revenue from Federal Sources	306,587
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$21,784,472</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$27,294,283</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	10,960,527
6113 Public Utility Realty Taxes	14,585
6120 Current Per Capita Taxes, Section 679	29,000
6140 Current Act 511 Taxes - Flat Rate Assessments	29,000
6150 Current Act 511 Taxes - Proportional Assessments	1,690,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	452,500
6500 Earnings on Investments	92,500
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	172,463
6910 Rentals	7,000
6920 Contributions and Donations from Private Sources	30,000
6940 Tuition from Patrons	40,000
6990 Refunds and Other Miscellaneous Revenue	45,000

REVENUE FROM LOCAL SOURCES \$13,582,575**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	4,030,000
7271 Special Education funds for School-Aged Pupils	835,000
7311 Pupil Transportation Subsidy	425,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	220,188
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340 State Property Tax Reduction Allocation	309,158
7505 Ready to Learn Block Grant	170,000
7810 State Share of Social Security and Medicare Taxes	343,191
7820 State Share of Retirement Contributions	1,526,773

REVENUE FROM STATE SOURCES \$7,895,310**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	194,142
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,445
8519 NCLB, Title VI - Flexibility and Accountability	2,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000

REVENUE FROM FEDERAL SOURCES \$306,587**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 21,784,472**

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:		\$10,960,527
Amount of Tax Relief for Homestead Exclusions		<u>\$309,158</u>
Total Approx. Tax Revenue:		\$11,269,685
Approx. Tax Levy for Tax Rate Calculation:		\$11,833,258
	Cambria	Total

2017-18 Data		
a. Assessed Value	\$137,475,690	\$137,475,690
b. Real Estate Mills	86.2000	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$570,810,961	\$570,810,961
d. Assessed Value	\$137,276,770	\$137,276,770
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$11,850,404	\$11,850,404
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$11,850,404	\$11,850,404
(f Total * g)		
i. Base Mills Subject to Index	86.2000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.10961%	95.10961%
k. Tax Levy Needed	\$11,833,258	\$11,833,258
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	86.2000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,833,258	\$11,833,258
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,524,100
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,960,527
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$10,960,527

Amount of Tax Relief for Homestead Exclusions \$309,158

Total Approx. Tax Revenue: \$11,269,685

Approx. Tax Levy for Tax Rate Calculation: \$11,833,258

Cambria

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	88.8722	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,200,089	\$12,200,089
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	\$991.00	
Number of Homestead/Farmstead Properties	3660	3660
Median Assessed Value of Homestead Properties		\$20,700

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,960,527
Amount of Tax Relief for Homestead Exclusions	<u>\$309,158</u>
Total Approx. Tax Revenue:	\$11,269,685
Approx. Tax Levy for Tax Rate Calculation:	\$11,833,258
	Cambria
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$309,158	Lowering RE Tax Rate	\$0	\$309,158
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$309,158

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>
Cambria	137,276,770	86.2000	11,833,258			95.10961%	
Totals:	137,276,770		11,833,258	309,158 =	11,524,100 X	95.10961% =	10,960,527

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		29,000
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	30,000
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 30,000 29,000

	<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%	1,650,000	1,595,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	95,000	95,000
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 1,745,000 1,690,000

Total Act 511, Current Taxes 1,719,000

Act 511 Tax Limit -->	570,810,961 X	12	6,849,732
	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> Cambria	86.2000	86.2000	0.00%	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 <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	10,267,624
1200 Special Programs - Elementary / Secondary	2,202,583
1300 Vocational Education	469,500
1400 Other Instructional Programs - Elementary / Secondary	39,948
Total Instruction	\$12,979,655
2000 Support Services	
2100 Support Services - Students	1,024,741
2200 Support Services - Instructional Staff	181,103
2300 Support Services - Administration	1,394,891
2400 Support Services - Pupil Health	421,392
2500 Support Services - Business	351,440
2600 Operation and Maintenance of Plant Services	1,656,686
2700 Student Transportation Services	890,000
2800 Support Services - Central	482,645
Total Support Services	\$6,402,898
3000 Operation of Non-Instructional Services	
3200 Student Activities	674,583
Total Operation of Non-Instructional Services	\$674,583
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	50,000
Total Facilities Acquisition, Construction and Improvement Services	\$50,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,602,500
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$1,652,500
Total Estimated Expenditures and Other Financing Uses	\$21,759,636

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	5,687,739
200 Personnel Services - Employee Benefits	3,800,659
300 Purchased Professional and Technical Services	91,800
400 Purchased Property Services	40,010
500 Other Purchased Services	187,805
600 Supplies	441,826
700 Property	6,000
800 Other Objects	11,785
Total Regular Programs - Elementary / Secondary	\$10,267,624
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	967,566
200 Personnel Services - Employee Benefits	617,821
300 Purchased Professional and Technical Services	555,496
500 Other Purchased Services	31,200
600 Supplies	27,000
700 Property	3,500
Total Special Programs - Elementary / Secondary	\$2,202,583
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	137,314
200 Personnel Services - Employee Benefits	79,186
500 Other Purchased Services	225,000
600 Supplies	28,000
Total Vocational Education	\$469,500
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,000
200 Personnel Services - Employee Benefits	3,548
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	26,400
Total Other Instructional Programs - Elementary / Secondary	\$39,948
Total Instruction	\$12,979,655
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	568,934
200 Personnel Services - Employee Benefits	368,326
300 Purchased Professional and Technical Services	62,100
500 Other Purchased Services	12,793
600 Supplies	12,173
800 Other Objects	415
Total Support Services - Students	\$1,024,741
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	87,682
200 Personnel Services - Employee Benefits	54,376

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	23,550
500 Other Purchased Services	3,500
600 Supplies	9,600
800 Other Objects	2,395
Total Support Services - Instructional Staff	\$181,103
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	727,384
200 Personnel Services - Employee Benefits	476,602
300 Purchased Professional and Technical Services	102,500
400 Purchased Property Services	12,000
500 Other Purchased Services	33,305
600 Supplies	27,450
800 Other Objects	15,650
Total Support Services - Administration	\$1,394,891
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	152,500
200 Personnel Services - Employee Benefits	84,757
300 Purchased Professional and Technical Services	176,285
400 Purchased Property Services	600
500 Other Purchased Services	700
600 Supplies	6,550
Total Support Services - Pupil Health	\$421,392
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	191,752
200 Personnel Services - Employee Benefits	138,088
300 Purchased Professional and Technical Services	2,200
400 Purchased Property Services	5,200
500 Other Purchased Services	5,200
600 Supplies	7,000
800 Other Objects	2,000
Total Support Services - Business	\$351,440
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	559,603
200 Personnel Services - Employee Benefits	400,978
300 Purchased Professional and Technical Services	780
400 Purchased Property Services	356,500
500 Other Purchased Services	100,325
600 Supplies	238,500
Total Operation and Maintenance of Plant Services	\$1,656,686
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	890,000
Total Student Transportation Services	\$890,000
2800 <u>Support Services - Central</u>	
400 Purchased Property Services	108,825

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	67,770
600 Supplies	122,550
700 Property	183,500
Total Support Services - Central	\$482,645
Total Support Services	\$6,402,898
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	283,260
200 Personnel Services - Employee Benefits	116,523
300 Purchased Professional and Technical Services	67,000
400 Purchased Property Services	14,250
500 Other Purchased Services	94,900
600 Supplies	18,300
700 Property	58,600
800 Other Objects	21,750
Total Student Activities	\$674,583
Total Operation of Non-Instructional Services	\$674,583
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	50,000
Total Facilities Acquisition, Construction and Improvement Services	\$50,000
Total Facilities Acquisition, Construction and Improvement Services	\$50,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,500
900 Other Uses of Funds	1,600,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,602,500
5900 Budgetary Reserve	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$1,652,500
TOTAL EXPENDITURES	\$21,759,636

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	6,500,000	6,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$6,500,000	\$6,500,000
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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 **\$6,500,000** **\$6,500,000**

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	30,400,000	29,800,000
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	\$30,400,000	\$29,800,000
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

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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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$30,400,000	\$29,800,000

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	175,000	125,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$175,000	\$125,000
TOTAL INDEBTEDNESS	\$30,575,000	\$29,925,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,534,647
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,534,647
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,584,647