

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

Martha Dranzik

(814)467-4567

Extn :809

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Windber Area SD	COUNTY : Somerset	AUN : 108569103
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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	\$19741548
Ending Unassigned Fund Balance	\$1727196
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.7%

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 : Windber Area SD	County : Somerset	AUN Number : 108569103
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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**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve fund for unanticipated expenditures during the year
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.	We are a high aid ratio school. Fund balance is needed to assist with smaller than expected State appropriation.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance assigned to assist with compensated absences and post employment retirement benefits.

<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	1,382,786
0850 Unassigned Fund Balance	3,045,068
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,427,854</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	4,432,742
7000 Revenue from State Sources	13,481,324
8000 Revenue from Federal Sources	508,836
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$18,422,902</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$22,850,756</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	2,854,934
6112 Interim Real Estate Taxes	12,237
6113 Public Utility Realty Taxes	3,619
6114 Payments in Lieu of Current Taxes - State / Local	29,607
6140 Current Act 511 Taxes - Flat Rate Assessments	10,415
6150 Current Act 511 Taxes - Proportional Assessments	794,679
6400 Delinquencies on Taxes Levied / Assessed by the LEA	186,378
6500 Earnings on Investments	45,457
6700 Revenues from LEA Activities	42,150
6800 Revenues from Intermediary Sources / Pass-Through Funds	185,516
6910 Rentals	5,200
6920 Contributions and Donations from Private Sources	12,253
6990 Refunds and Other Miscellaneous Revenue	250,297

REVENUE FROM LOCAL SOURCES \$4,432,742**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	8,745,288
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	933,595
7292 Pre-K Counts	113,333
7311 Pupil Transportation Subsidy	550,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	23,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	650,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,744
7340 State Property Tax Reduction Allocation	277,801
7360 Safe Schools	60,000
7505 Ready to Learn Block Grant	241,701
7810 State Share of Social Security and Medicare Taxes	351,775
7820 State Share of Retirement Contributions	1,497,087

REVENUE FROM STATE SOURCES \$13,481,324**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	424,322
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,304
8517 NCLB, Title IV - 21st Century Schools	23,210

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000
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REVENUE FROM FEDERAL SOURCES	\$508,836
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	18,422,902
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Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,856,025		
Amount of Tax Relief for Homestead Exclusions	<u>\$277,801</u>		
Total Approx. Tax Revenue:	\$3,133,826		
Approx. Tax Levy for Tax Rate Calculation:	\$3,366,609		

	Cambria	Somerset	Total
<hr/>			
2017-18 Data			
a. Assessed Value	\$3,869,010	\$117,437,060	\$121,306,070
b. Real Estate Mills	45.1200	26.2600	
I. 2018-19 Data			
c. 2016 STEB Market Value	\$16,959,507	\$298,685,503	\$315,645,010
d. Assessed Value	\$3,876,380	\$117,208,570	\$121,084,950
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2017-18 Calculations			
f. 2017-18 Tax Levy	\$174,570	\$3,083,897	\$3,258,467
(a * b)			
2018-19 Calculations			
g. Percent of Total Market Value	5.37297%	94.62703%	100.00000%
II. h. Rebalanced 2017-18 Tax Levy	\$175,076	\$3,083,391	\$3,258,467
(f Total * g)			
i. Base Mills Subject to Index	45.2508	26.2600	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00000%	92.49000%	92.46367%
k. Tax Levy Needed	\$180,887	\$3,185,722	\$3,366,609
(Approx. Tax Levy * g)			
I. 2018-19 Real Estate Tax Rate	46.6600	27.1700	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$180,872	\$3,184,557	\$3,365,429
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$3,087,628
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,854,934
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,856,025		
Amount of Tax Relief for Homestead Exclusions	<u>\$277,801</u>		
Total Approx. Tax Revenue:	\$3,133,826		
Approx. Tax Levy for Tax Rate Calculation:	\$3,366,609		

	Cambria	Somerset	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	46.8345	27.1791	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$181,548	\$3,185,623	\$3,367,171
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$2,393.00	\$3,990.00	
Number of Homestead/Farmstead Properties	234	2330	2564
Median Assessed Value of Homestead Properties			\$22,700

Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$2,856,025			
Amount of Tax Relief for Homestead Exclusions	<u>\$277,801</u>			
Total Approx. Tax Revenue:	\$3,133,826			
Approx. Tax Levy for Tax Rate Calculation:	\$3,366,609			
	Cambria	Somerset		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$277,801	Lowering RE Tax Rate	\$0	\$277,801
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$277,801

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	3,876,380	46.6600	180,872			92.00000%	
Somerset	117,208,570	27.1700	3,184,557			92.49000%	
Totals:	121,084,950		3,365,429	- 277,801 =	3,087,628 X	92.46367% =	2,854,934

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$10.00	10,415
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			10,415
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	745,229
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	49,450
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			794,679
Total Act 511, Current Taxes			805,094
Act 511 Tax Limit -->		315,645,010 X	12
		Market Value	Mills
			3,787,740
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index		2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Cambria	45.2508	46.6600	3.12%	Yes	3.5%				
	Somerset	26.2600	27.1700	3.47%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%	\$10.00	\$10.00	0.01%	Yes
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,297,070
1200 Special Programs - Elementary / Secondary	2,416,129
1300 Vocational Education	899,927
1400 Other Instructional Programs - Elementary / Secondary	500
1800 Pre-Kindergarten	335,482
Total Instruction	\$11,949,108
2000 Support Services	
2100 Support Services - Students	480,156
2200 Support Services - Instructional Staff	91,686
2300 Support Services - Administration	1,505,473
2400 Support Services - Pupil Health	198,198
2500 Support Services - Business	267,975
2600 Operation and Maintenance of Plant Services	1,679,933
2700 Student Transportation Services	806,300
2800 Support Services - Central	147,091
2900 Other Support Services	1,000
Total Support Services	\$5,177,812
3000 Operation of Non-Instructional Services	
3200 Student Activities	745,188
Total Operation of Non-Instructional Services	\$745,188
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,569,440
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$1,869,440
Total Estimated Expenditures and Other Financing Uses	\$19,741,548

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,848,922
200 Personnel Services - Employee Benefits	2,774,401
300 Purchased Professional and Technical Services	38,025
400 Purchased Property Services	373,988
500 Other Purchased Services	569,300
600 Supplies	591,138
700 Property	89,336
800 Other Objects	11,960
Total Regular Programs - Elementary / Secondary	\$8,297,070
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	916,988
200 Personnel Services - Employee Benefits	568,066
300 Purchased Professional and Technical Services	271,500
400 Purchased Property Services	204,200
500 Other Purchased Services	413,000
600 Supplies	32,475
700 Property	7,700
800 Other Objects	2,200
Total Special Programs - Elementary / Secondary	\$2,416,129
1300 Vocational Education	
100 Personnel Services - Salaries	123,100
200 Personnel Services - Employee Benefits	92,287
400 Purchased Property Services	1,000
500 Other Purchased Services	664,683
600 Supplies	14,557
700 Property	4,000
800 Other Objects	300
Total Vocational Education	\$899,927
1400 Other Instructional Programs - Elementary / Secondary	
500 Other Purchased Services	500
Total Other Instructional Programs - Elementary / Secondary	\$500
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	200,434
200 Personnel Services - Employee Benefits	132,048
600 Supplies	3,000
Total Pre-Kindergarten	\$335,482
Total Instruction	\$11,949,108
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	266,374
200 Personnel Services - Employee Benefits	157,725
300 Purchased Professional and Technical Services	9,707

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	10,500
500 Other Purchased Services	4,900
600 Supplies	29,400
800 Other Objects	1,550
Total Support Services - Students	\$480,156
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	23,048
200 Personnel Services - Employee Benefits	8,987
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	6,600
500 Other Purchased Services	6,300
600 Supplies	29,771
800 Other Objects	3,980
Total Support Services - Instructional Staff	\$91,686
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	722,313
200 Personnel Services - Employee Benefits	567,213
300 Purchased Professional and Technical Services	72,500
400 Purchased Property Services	13,700
500 Other Purchased Services	55,550
600 Supplies	33,447
700 Property	19,750
800 Other Objects	21,000
Total Support Services - Administration	\$1,505,473
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	118,700
200 Personnel Services - Employee Benefits	70,325
300 Purchased Professional and Technical Services	3,213
400 Purchased Property Services	110
500 Other Purchased Services	450
600 Supplies	3,500
700 Property	1,500
800 Other Objects	400
Total Support Services - Pupil Health	\$198,198
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	99,725
200 Personnel Services - Employee Benefits	84,050
300 Purchased Professional and Technical Services	14,500
400 Purchased Property Services	35,000
500 Other Purchased Services	16,100
600 Supplies	7,500
700 Property	5,000
800 Other Objects	6,100
Total Support Services - Business	\$267,975
2600 <u>Operation and Maintenance of Plant Services</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	441,373
200 Personnel Services - Employee Benefits	355,162
400 Purchased Property Services	563,348
500 Other Purchased Services	150,650
600 Supplies	149,500
700 Property	19,000
800 Other Objects	900
Total Operation and Maintenance of Plant Services	\$1,679,933
2700 Student Transportation Services	
100 Personnel Services - Salaries	29,000
200 Personnel Services - Employee Benefits	15,210
400 Purchased Property Services	3,200
500 Other Purchased Services	690,540
600 Supplies	68,350
Total Student Transportation Services	\$806,300
2800 Support Services - Central	
100 Personnel Services - Salaries	90,783
200 Personnel Services - Employee Benefits	46,008
400 Purchased Property Services	1,000
500 Other Purchased Services	3,000
600 Supplies	5,300
800 Other Objects	1,000
Total Support Services - Central	\$147,091
2900 Other Support Services	
500 Other Purchased Services	1,000
Total Other Support Services	\$1,000
Total Support Services	\$5,177,812
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	230,963
200 Personnel Services - Employee Benefits	98,305
400 Purchased Property Services	140,470
500 Other Purchased Services	130,750
600 Supplies	125,075
800 Other Objects	19,625
Total Student Activities	\$745,188
Total Operation of Non-Instructional Services	\$745,188
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,075,870
900 Other Uses of Funds	493,570
Total Debt Service / Other Expenditures and Financing Uses	\$1,569,440
5900 Budgetary Reserve	

<u>Description</u>	<u>Amount</u>
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$1,869,440
TOTAL EXPENDITURES	\$19,741,548

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	3,200,000	2,850,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,300,000	900,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	600,000	250,000
Debt Service Fund	250,000	250,000
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	65,000	65,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$5,415,000	\$4,315,000
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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 **\$5,415,000** **\$4,315,000**

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Long-Term Indebtedness06/30/2018 Estimate06/30/2019 Projection**General Fund**

0510 Bonds Payable	41,717,314	41,112,314
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	379,900	379,900
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	176,500	176,500
0599 Other Noncurrent Liabilities		

Total General Fund**\$42,273,714****\$41,668,714****Public Purpose (Expendable) Trust Fund**

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

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

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

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

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

2018-2019 Final General Fund Budget

LEA : 108569103 Windber Area SD

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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	\$42,273,714	\$41,668,714

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	\$42,273,714	\$41,668,714
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,382,012
0850 Unassigned Fund Balance	1,727,196
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,109,208
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,409,208