

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/14/2018

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Lori P Byron

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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 : Highlands SD	COUNTY : Allegheny	AUN : 103024753
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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	\$47827065
Ending Unassigned Fund Balance	\$-171572
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-0.4%

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
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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 : Highlands SD	County : Allegheny	AUN Number : 103024753
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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>
5160	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 3300, Object 100: \$8,924.00 Function 3300, Object 200: \$0.00 . Provide a justification.	Benefits are coded to the employee's regular salary accounts
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.	Ending fund balance will be adjusted when School Board approves recommended cost saving measures

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,276,100
0850 Unassigned Fund Balance	3,519,972
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,796,072</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	19,896,615
7000 Revenue from State Sources	20,586,286
8000 Revenue from Federal Sources	1,376,520
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$41,859,421</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$47,655,493</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,911,094
6113 Public Utility Realty Taxes	23,000
6114 Payments in Lieu of Current Taxes - State / Local	328,012
6120 Current Per Capita Taxes, Section 679	50,800
6140 Current Act 511 Taxes - Flat Rate Assessments	87,500
6150 Current Act 511 Taxes - Proportional Assessments	1,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	965,300
6500 Earnings on Investments	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	475,387
6910 Rentals	7,600
6940 Tuition from Patrons	72,000
6990 Refunds and Other Miscellaneous Revenue	125,922
REVENUE FROM LOCAL SOURCES	\$19,896,615
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,603,334
7271 Special Education funds for School-Aged Pupils	2,036,573
7292 Pre-K Counts	132,600
7311 Pupil Transportation Subsidy	904,199
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340 State Property Tax Reduction Allocation	1,296,280
7505 Ready to Learn Block Grant	460,757
7810 State Share of Social Security and Medicare Taxes	786,888
7820 State Share of Retirement Contributions	3,310,655
REVENUE FROM STATE SOURCES	\$20,586,286
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	979,518
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	197,002
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
REVENUE FROM FEDERAL SOURCES	\$1,376,520
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	41,859,421

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$15,911,094

Amount of Tax Relief for Homestead Exclusions \$1,296,280

Total Approx. Tax Revenue: \$17,207,374

Approx. Tax Levy for Tax Rate Calculation: \$19,377,069

Allegheny

Total

2017-18 Data

a. Assessed Value \$782,238,380 \$782,238,380
 b. Real Estate Mills 23.8000

I. 2018-19 Data

c. 2016 STEB Market Value \$726,483,186 \$726,483,186
 d. Assessed Value \$786,726,316 \$786,726,316
 e. Assessed Value of New Constr/ Renov \$0 \$0

2017-18 Calculations

f. 2017-18 Tax Levy \$18,617,273 \$18,617,273
 (a * b)

2018-19 Calculations

II. g. Percent of Total Market Value 100.00000% 100.00000%
 h. Rebalanced 2017-18 Tax Levy \$18,617,273 \$18,617,273
 (f Total * g)
 i. Base Mills Subject to Index 23.8000
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 88.00000% 88.00000%
 k. Tax Levy Needed \$19,377,069 \$19,377,069
 (Approx. Tax Levy * g)

I. 2018-19 Real Estate Tax Rate 24.6300
 (k / d * 1000)

III. m. Tax Levy Generated by Mills \$19,377,069 \$19,377,069
 (l / 1000 * d)
 n. Tax Levy minus Tax Relief for Homestead Exclusions \$18,080,789
 (m - Amount of Tax Relief for Homestead Exclusions)
 o. Net Tax Revenue Generated By Mills \$15,911,094
 (n * Est. Pct. Collection)

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,911,094	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,296,280</u>	
Total Approx. Tax Revenue:	\$17,207,374	
Approx. Tax Levy for Tax Rate Calculation:	\$19,377,069	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.6330	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,379,429	\$19,379,429
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	\$9,947.00	
Number of Homestead/Farmstead Properties	5291	5291
Median Assessed Value of Homestead Properties		\$76,000

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$15,911,094
Amount of Tax Relief for Homestead Exclusions	<u>\$1,296,280</u>
Total Approx. Tax Revenue:	\$17,207,374
Approx. Tax Levy for Tax Rate Calculation:	\$19,377,069

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,296,280	Lowering RE Tax Rate	\$0	\$1,296,280
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,296,280

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	786,726,316	24.6300	19,377,069			88.00000%	
Totals:	786,726,316		19,377,069	- 1,296,280	= 18,080,789	X 88.00000%	= 15,911,094

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		50,800
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	50,800
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	36,700
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 87,500 87,500

	<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%	1,710,000	1,710,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	90,000	90,000
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 1,800,000 1,800,000

Total Act 511, Current Taxes 1,887,500

Act 511 Tax Limit -->	726,483,186 X	12	8,717,798
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Allegheny	23.8000	24.6300	3.49%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,404,650
1200 Special Programs - Elementary / Secondary	8,341,663
1300 Vocational Education	730,799
1400 Other Instructional Programs - Elementary / Secondary	143,013
1800 Pre-Kindergarten	174,417
Total Instruction	\$29,794,542
2000 Support Services	
2100 Support Services - Students	1,461,508
2200 Support Services - Instructional Staff	688,825
2300 Support Services - Administration	2,859,938
2400 Support Services - Pupil Health	486,388
2500 Support Services - Business	696,131
2600 Operation and Maintenance of Plant Services	4,453,290
2700 Student Transportation Services	2,312,114
2800 Support Services - Central	1,490,457
2900 Other Support Services	23,000
Total Support Services	\$14,471,651
3000 Operation of Non-Instructional Services	
3200 Student Activities	722,885
3300 Community Services	44,750
Total Operation of Non-Instructional Services	\$767,635
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	18,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,775,237
Total Other Expenditures and Financing Uses	\$2,775,237
Total Estimated Expenditures and Other Financing Uses	\$47,827,065

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	11,258,701
200 Personnel Services - Employee Benefits	6,988,971
300 Purchased Professional and Technical Services	456,250
400 Purchased Property Services	18,502
500 Other Purchased Services	1,170,310
600 Supplies	461,162
700 Property	49,909
800 Other Objects	845
Total Regular Programs - Elementary / Secondary	\$20,404,650
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,931,030
200 Personnel Services - Employee Benefits	2,211,306
300 Purchased Professional and Technical Services	695,386
500 Other Purchased Services	1,442,494
600 Supplies	43,730
700 Property	17,717
Total Special Programs - Elementary / Secondary	\$8,341,663
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	55,450
200 Personnel Services - Employee Benefits	30,101
500 Other Purchased Services	643,208
600 Supplies	2,040
Total Vocational Education	\$730,799
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	56,000
200 Personnel Services - Employee Benefits	27,013
300 Purchased Professional and Technical Services	60,000
Total Other Instructional Programs - Elementary / Secondary	\$143,013
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	102,359
200 Personnel Services - Employee Benefits	60,920
500 Other Purchased Services	9,638
600 Supplies	1,500
Total Pre-Kindergarten	\$174,417
Total Instruction	\$29,794,542
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	849,936
200 Personnel Services - Employee Benefits	544,608
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	13,298
600 Supplies	22,741

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	925
Total Support Services - Students	\$1,461,508
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	360,490
200 Personnel Services - Employee Benefits	216,309
300 Purchased Professional and Technical Services	37,500
400 Purchased Property Services	12,850
500 Other Purchased Services	1,110
600 Supplies	53,066
700 Property	7,500
Total Support Services - Instructional Staff	\$688,825
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,515,272
200 Personnel Services - Employee Benefits	788,154
300 Purchased Professional and Technical Services	210,524
400 Purchased Property Services	72,646
500 Other Purchased Services	172,423
600 Supplies	74,156
700 Property	6,725
800 Other Objects	20,038
Total Support Services - Administration	\$2,859,938
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	282,023
200 Personnel Services - Employee Benefits	179,623
300 Purchased Professional and Technical Services	13,732
500 Other Purchased Services	1,100
600 Supplies	9,210
700 Property	700
Total Support Services - Pupil Health	\$486,388
2500 Support Services - Business	
100 Personnel Services - Salaries	358,478
200 Personnel Services - Employee Benefits	223,552
300 Purchased Professional and Technical Services	34,985
400 Purchased Property Services	24,822
500 Other Purchased Services	10,369
600 Supplies	36,725
700 Property	6,200
800 Other Objects	1,000
Total Support Services - Business	\$696,131
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,534,247
200 Personnel Services - Employee Benefits	948,320
300 Purchased Professional and Technical Services	407,706
400 Purchased Property Services	1,081,433
500 Other Purchased Services	112,281

<u>Description</u>	<u>Amount</u>
600 Supplies	338,560
700 Property	30,073
800 Other Objects	670
Total Operation and Maintenance of Plant Services	\$4,453,290
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	26,833
200 Personnel Services - Employee Benefits	15,322
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	2,266,246
600 Supplies	153
700 Property	3,060
Total Student Transportation Services	\$2,312,114
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	324,837
200 Personnel Services - Employee Benefits	222,347
300 Purchased Professional and Technical Services	660,064
400 Purchased Property Services	19,476
500 Other Purchased Services	52,847
600 Supplies	23,996
700 Property	186,890
Total Support Services - Central	\$1,490,457
2900 <u>Other Support Services</u>	
500 Other Purchased Services	23,000
Total Other Support Services	\$23,000
Total Support Services	\$14,471,651
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	349,684
200 Personnel Services - Employee Benefits	96,727
300 Purchased Professional and Technical Services	52,315
400 Purchased Property Services	34,775
500 Other Purchased Services	114,749
600 Supplies	57,760
700 Property	14,000
800 Other Objects	2,875
Total Student Activities	\$722,885
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	8,924
300 Purchased Professional and Technical Services	26,826
600 Supplies	2,500
800 Other Objects	6,500
Total Community Services	\$44,750
Total Operation of Non-Instructional Services	\$767,635

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	18,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	657,862
900 Other Uses of Funds	2,117,375
Total Debt Service / Other Expenditures and Financing Uses	\$2,775,237
Total Other Expenditures and Financing Uses	\$2,775,237
TOTAL EXPENDITURES	\$47,827,065

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	500,000	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	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	50,000	50,000
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$600,000	\$600,000
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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	\$600,000	\$600,000
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	14,295,000	12,330,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	7,500,000	8,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$21,795,000	\$20,330,000
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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

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	\$21,795,000	\$20,330,000

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	\$21,795,000	\$20,330,000
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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	(171,572)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$171,572)

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$171,572)
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