

FINAL GENERAL FUND BUDGET

8.4

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

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	\$40305006
Ending Unassigned Fund Balance	\$3224400
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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**


(03/2009)

24 PS 8-687(a)(1)

School District Name :	Highlands SD
County :	Allegheny
AUN Number :	103024753

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
	05/21/2018

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 fringe benefit accounts
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Funds reserved for unanticipated/emergency expenditures
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.	Funds reserved for future capital projects and emergency expenditures
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds assigned for future PSERS increases and long-term liabilities

ITEM	AMOUNTS	
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		\$5,796,072
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	20,370,112	
7000 Revenue from State Sources	20,579,644	
8000 Revenue from Federal Sources	1,231,002	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		\$42,180,758
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		\$47,976,830

	Amount
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	1,215,300
6500 Earnings on Investments	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	594,206
6910 Rentals	7,600
6940 Tuition from Patrons	151,600
6990 Refunds and Other Miscellaneous Revenue	126,000
REVENUE FROM LOCAL SOURCES	\$20,370,112
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,695,955
7271 Special Education funds for School-Aged Pupils	1,932,359
7292 Pre-K Counts	144,500
7311 Pupil Transportation Subsidy	1,100,000
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	750,235
7820 State Share of Retirement Contributions	3,144,558
REVENUE FROM STATE SOURCES	\$20,579,644
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	853,438
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	112,936
8517 NCLB, Title IV - 21st Century Schools	64,628
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
REVENUE FROM FEDERAL SOURCES	\$1,231,002
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	42,180,758

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. 2018 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

g. Percent of Total Market Value

100.00000%

100.00000%

II. h. Rebalanced 2017-18 Tax Levy

\$18,617,273

\$18,617,273

(i 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

~~\$1,295,280~~

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

24.6330

(1 * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (1 > p), (1 - p))

r. Maximum Tax Levy Based On Index

\$19,379,429

(p / 1000 * d)

\$19,379,429

IV.

s. Millage Rate within Index?

Yes

(if 1 > p Then No)

t. Tax Levy In Excess of Index

\$0

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

\$0

u. Tax Revenue In Excess of Index

\$0

(1 * Est. Pct. Collection)

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$9,947.00

V. Number of Homestead/Farmstead Properties

5291

Median Assessed Value of Homestead Properties

5291
\$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

\$1,296,280

Total Approx. Tax Revenue:

\$17,207,374

Approx. Tax Levy for Tax Rate Calculation:

\$19,377,069

Allegheny

Total

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	Amount of Tax Relief for	Tax Levy Minus Homestead	Net Tax Revenue
County Name	Taxable Assessed Value	Real Estate Mills	Homestead Exclusions	Generated By Mills
Allegheny	786,726,316	24.6300	19,377,069	88.000000%
Totals:	786,726,316	19,377,069	1,286,280 =	18,080,789 X 88.000000% = 15,911,094

	Rate	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	50,800
6140	Current Act 511 Taxes - Flat Rate Assessments	
6141	Current Act 511 Per Capita Taxes	50,800
6142	Current Act 511 Occupation Taxes - Flat Rate	0
6143	Current Act 511 Local Services Taxes	36,700
6144	Current Act 511 Trailer Taxes	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	0
Total Current Act 511 Taxes - Flat Rate Assessments		87,500
6150	Current Act 511 Taxes - Proportional Assessments	
6151	Current Act 511 Earned Income Taxes	1,710,000
6152	Current Act 511 Occupation Taxes	0
6153	Current Act 511 Real Estate Transfer Taxes	90,000
6154	Current Act 511 Amusement Taxes	0
6155	Current Act 511 Business Privilege Taxes	0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0
6157	Current Act 511 Mercantile Taxes	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0
Total Current Act 511 Taxes - Proportional Assessments		1,890,000
Total Act 511, Current Taxes		1,887,500
Act 511 Tax Limit -->	726,483,186 X	12
Market Value		8,717,798
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	Current Real Estate Taxes									
	Allegheny	23.8000	24.6300	3.49%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.5%				
	Current Act 511 Taxes - Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
	Current Act 511 Taxes - Proportional Assessments									
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%				

Description		Amount
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		16,986,980
1200 Special Programs - Elementary / Secondary		6,871,927
1300 Vocational Education		730,799
1400 Other Instructional Programs - Elementary / Secondary		67,063
1800 Pre-Kindergarten		174,417
Total Instruction		\$24,831,186
2000 Support Services		
2100 Support Services - Students		1,378,245
2200 Support Services - Instructional Staff		688,825
2300 Support Services - Administration		2,331,850
2400 Support Services - Pupil Health		464,442
2500 Support Services - Business		696,131
2600 Operation and Maintenance of Plant Services		4,089,476
2700 Student Transportation Services		2,312,114
2800 Support Services - Central		1,490,457
2900 Other Support Services		23,000
Total Support Services		\$13,474,540
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		954,537
5200 Interfund Transfers - Out		152,375
5900 Budgetary Reserve		106,733
Total Other Expenditures and Financing Uses		\$1,213,645
Total Estimated Expenditures and Other Financing Uses		\$40,306,006

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,954,948
200 Personnel Services - Employee Benefits	3,875,054
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	\$16,986,980
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,475,637
200 Personnel Services - Employee Benefits	1,196,963
300 Purchased Professional and Technical Services	703,386
500 Other Purchased Services	1,442,494
600 Supplies	35,730
700 Property	17,717
Total Special Programs - Elementary / Secondary	\$6,871,927
1300 Vocational Education	
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 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	63
300 Purchased Professional and Technical Services	60,000
Total Other Instructional Programs - Elementary / Secondary	\$67,063
1800 Pre-Kindergarten	
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	\$24,831,186
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	802,718
200 Personnel Services - Employee Benefits	508,563
300 Purchased Professional and Technical Services	41,398
500 Other Purchased Services	1,900
600 Supplies	22,741

Description

Amount

800 Other Objects

925

Total Support Services - Students

\$1,378,246

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

\$888,826

2300 Support Services - Administration

100 Personnel Services - Salaries 1,383,065
200 Personnel Services - Employee Benefits 392,273
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

\$2,331,860

2400 Support Services - Pupil Health

100 Personnel Services - Salaries 264,743
200 Personnel Services - Employee Benefits 174,957
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

\$464,442

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

\$686,131

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries 1,534,247
200 Personnel Services - Employee Benefits 584,506
300 Purchased Professional and Technical Services 407,706
400 Purchased Property Services 1,081,433
500 Other Purchased Services 112,281

DescriptionAmount

600 Supplies
700 Property
800 Other Objects

338,560
30,073
670

Total Operation and Maintenance of Plant Services**\$4,089,476****2700 Student Transportation Services**

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
500 Other Purchased Services
600 Supplies
700 Property

26,833
15,322
500
2,266,246
153
3,060

Total Student Transportation Services**\$2,312,114****2800 Support Services - Central**

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property

324,837
222,347
660,064
19,476
52,847
23,996
186,890

Total Support Services - Central**\$1,490,457****2900 Other Support Services**

500 Other Purchased Services

23,000

Total Other Support Services**\$23,000****Total Support Services****\$13,474,540****3000 Operation of Non-Instructional Services****3200 Student Activities**

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

349,684
96,727
52,315
34,775
114,749
57,760
14,000
2,875

Total Student Activities**\$722,885****3300 Community Services**

100 Personnel Services - Salaries
300 Purchased Professional and Technical Services
600 Supplies
800 Other Objects

8,924
26,826
2,500
6,500

Total Community Services**\$44,760****Total Operation of Non-Instructional Services****\$787,636**

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
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 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	949,537
900 Other Uses of Funds	5,000
Total Debt Service / Other Expenditures and Financing Uses	\$954,537
5200 Interfund Transfers - Out	
900 Other Uses of Funds	152,375
Total Interfund Transfers - Out	\$152,375
5900 Budgetary Reserve	
800 Other Objects	106,733
Total Budgetary Reserve	\$106,733
Total Other Expenditures and Financing Uses	\$1,213,645
TOTAL EXPENDITURES	\$40,306,006

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	500,000	500,000
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	\$800,000	\$800,000

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

\$600,000

\$600,000

Long-Term IndebtednessGeneral Fund06/30/2018 Estimate06/30/2019 Projection

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)	6,080,298	6,100,000
0599 Other Noncurrent Liabilities		

\$27,875,298**\$28,430,000**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 FundOther 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 FundsAthletic / 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 FundCapital 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 FundPension 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 FundActivity 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 FundOther 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 FundPermanent Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

06/30/2018 Estimate

06/30/2019 Projection

Total Permanent Fund

Total Long-Term Indebtedness

\$27,876,298

\$28,430,000

Short-Term Payables

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

06/30/2018 Estimate

06/30/2019 Projection

TOTAL INDEBTEDNESS

\$27,675,298

\$28,430,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,447,424
0850 Unassigned Fund Balance	3,224,400
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,671,824
5900 Budgetary Reserve	106,733
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,778,557