

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2018



President of the Board - Original Signature Required

6-25-18

Date



Secretary of the Board - Original Signature Required

6-25-2018

Date



Chief School Administrator - Original Signature Required

6/25/18

Date

Lori P Byron

Contact Person

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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	
Ending Unassigned Fund Balance	\$40305006
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 <i>Dr. Michael Byrdwick</i>	DATE 6/25/18
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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 05/21/2018
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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>
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

0850 Unassigned Fund Balance

2,276,100

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

7000 Revenue from State Sources

8000 Revenue from Federal Sources

9000 Other Financing Sources

20,370,112

20,579,644

1,231,002

**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**

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$20,370,112</b>
<b>REVENUE FROM STATE SOURCES</b>	
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
<b>REVENUE FROM STATE SOURCES</b>	<b>\$20,579,644</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,231,002</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>42,180,758</b>

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	
<b>I. 2018-19 Data</b>		
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
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$18,617,273	\$18,617,273
(a * b)		
<b>2018-19 Calculations</b>		
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		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%
k. Tax Levy Needed	\$19,377,069	\$19,377,069
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>24.6300</b>	
(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	\$1,296,280
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 (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

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
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,296,280</b>

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Allegheny	786,726,316	24.6300	19,377,069			88.00000%	
<b>Totals:</b>	<b>786,726,316</b>		<b>19,377,069</b>	<b>1,296,280</b>	<b>18,080,789</b>	<b>88.00000%</b>	<b>15,911,094</b>

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00			50,800
6140 Current Act 511 Taxes - Flat Rate Assessments				
6141 Current Act 511 Per Capita Taxes	\$5.00	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6142 Current Act 511 Occupation Taxes - Flat Rate	\$0.00	\$0.00	50,800	50,800
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$5.00	\$0.00	36,700	36,700
6145 Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>87,500</b>	<b>87,500</b>
6150 Current Act 511 Taxes - Proportional Assessments				
6151 Current Act 511 Earned Income Taxes	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6152 Current Act 511 Occupation Taxes	0.500%	0.000%	1,710,000	1,710,000
6153 Current Act 511 Real Estate Transfer Taxes	0.000	0.000	0	0
6154 Current Act 511 Amusement Taxes	0.500%	0.000%	90,000	90,000
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	0.000	0.000	0	0
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>1,800,000</b>	<b>1,800,000</b>
<b>Total Act 511 Current Taxes</b>				<b>1,887,500</b>
	Act 511 Tax Limit ->	726,483,186 X	12	8,717,798
		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> 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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
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
<b>Total Instruction</b>	<b>\$24,831,186</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$13,474,540</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	722,885
3300 Community Services	44,750
<b>Total Operation of Non-Instructional Services</b>	<b>\$767,635</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	18,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$18,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	954,537
5200 Interfund Transfers - Out	152,375
5900 Budgetary Reserve	106,733
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,213,645</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$40,305,006</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,986,980</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,871,927</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	55,450
200 Personnel Services - Employee Benefits	30,101
500 Other Purchased Services	643,208
600 Supplies	2,040
<b>Total Vocational Education</b>	<b>\$730,799</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	63
300 Purchased Professional and Technical Services	60,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$67,063</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	102,359
200 Personnel Services - Employee Benefits	60,920
500 Other Purchased Services	9,638
600 Supplies	1,500
<b>Total Pre-Kindergarten</b>	<b>\$174,417</b>
<b>Total Instruction</b>	<b>\$24,831,186</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
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

<u>Description</u>	<u>Amount</u>
800 Other Objects	925
<b>Total Support Services - Students</b>	<b>\$1,378,245</b>
<b>2200 Support Services - Instructional Staff</b>	
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
<b>Total Support Services - Instructional Staff</b>	<b>\$688,825</b>
<b>2300 Support Services - Administration</b>	
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
<b>Total Support Services - Administration</b>	<b>\$2,331,850</b>
<b>2400 Support Services - Pupil Health</b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$464,442</b>
<b>2500 Support Services - Business</b>	
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
<b>Total Support Services - Business</b>	<b>\$696,131</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
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

Description	Amount
600 Supplies	338,560
700 Property	30,073
800 Other Objects	670
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,089,476</b>
<b>2700 Student Transportation Services</b>	
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
<b>Total Student Transportation Services</b>	<b>\$2,312,114</b>
<b>2800 Support Services - Central</b>	
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
<b>Total Support Services - Central</b>	<b>\$1,490,457</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	23,000
<b>Total Other Support Services</b>	<b>\$23,000</b>
<b>Total Support Services</b>	<b>\$13,474,540</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
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
<b>Total Student Activities</b>	<b>\$722,685</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	8,924
300 Purchased Professional and Technical Services	26,826
600 Supplies	2,500
800 Other Objects	6,500
<b>Total Community Services</b>	<b>\$44,750</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$767,635</b>

<u>Description</u>	<u>Amount</u>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	18,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$18,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$18,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	
900 Other Uses of Funds	949,537
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>5,000</b>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$954,537</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	
<b>Total Interfund Transfers - Out</b>	<b>152,375</b>
<b>Total Interfund Transfers - Out</b>	<b>\$152,375</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	
<b>Total Budgetary Reserve</b>	<b>106,733</b>
<b>Total Budgetary Reserve</b>	<b>\$106,733</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,213,645</b>
<b>TOTAL EXPENDITURES</b>	<b>\$40,305,006</b>



**Cash and Short-Term Investments**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$600,000</b>	<b>\$600,000</b>

**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

<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$600,000</b>	<b>\$600,000</b>

**Long-Term Indebtedness**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>General Fund</b>		
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		
<b>Total General Fund</b>	<b>\$27,875,298</b>	<b>\$26,430,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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 - \$ 630, \$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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$27,875,298</b>	<b>\$26,430,000</b>

**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

<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>\$27,875,298</b>	<b>\$26,430,000</b>



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
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,671,824</b>
<b>5900 Budgetary Reserve</b>	<b>106,733</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,778,557</b>