

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

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

President of the Board - Original Signature Required _____

Date _____

Secretary of the Board - Original Signature Required _____

Date _____

Chief School Administrator - Original Signature Required _____

Date _____

Donald B Irwin



(814)255-8710

Extn :

Contact Person

Telephone

Extension

dbi@whsd.org

Email Address

Ten to five

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Westmont Hilltop SD	COUNTY : Cambria	AUN : 108118503
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2018-2019 (compared to 2017-2018) ?

Yes No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$21794362
Ending Unassigned Fund Balance	\$5499889
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	25.2%

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 : Westmont Hilltop SD	County : Cambria	AUN Number : 108118503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4/19/18
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DUE DATE:
IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	For any unexpected activity, the budgetary reserve can be used to provide \$50K for the fy 18-19
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The district policy for an unreserved fund balance is to allow for cash flow to be uninterrupted and available for any unforeseen circumstances that may arise.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,509,811
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,509,811</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	13,583,180
7000 Revenue from State Sources	7,894,673
8000 Revenue from Federal Sources	306,587
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$21,784,440</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$27,294,251</u>

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	10,961,132
6113 Public Utility Realty Taxes	14,585
6120 Current Per Capita Taxes, Section 679	29,000
6140 Current Act 511 Taxes - Flat Rate Assessments	29,000
6150 Current Act 511 Taxes - Proportional Assessments	1,690,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	452,500
6500 Earnings on Investments	92,500
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	172,463
6910 Rentals	7,000
6920 Contributions and Donations from Private Sources	30,000
6940 Tuition from Patrons	40,000
6990 Refunds and Other Miscellaneous Revenue	45,000
REVENUE FROM LOCAL SOURCES	\$13,583,180
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,030,000
7271 Special Education funds for School-Aged Pupils	835,000
7311 Pupil Transportation Subsidy	425,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	220,188
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340 State Property Tax Reduction Allocation	308,521
7505 Ready to Learn Block Grant	170,000
7810 State Share of Social Security and Medicare Taxes	343,191
7820 State Share of Retirement Contributions	1,526,773
REVENUE FROM STATE SOURCES	\$7,894,673
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	194,142
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,445
8519 NCLB, Title VI - Flexibility and Accountability	2,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	60,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$306,587
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,784,440

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$10,961,132

Amount of Tax Relief for Homestead Exclusions

\$308,521

Total Approx. Tax Revenue:

\$11,269,653

Approx. Tax Levy for Tax Rate Calculation:

\$11,833,258

Cambria

Total

2017-18 Data

a. Assessed Value

\$137,475,690

\$137,475,690

b. Real Estate Mills

86.2000

I. 2018-19 Data

c. 2016 STEB Market Value

\$570,810,961

\$570,810,961

d. Assessed Value

\$137,276,770

\$137,276,770

e. Assessed Value of New Constr/ Renov

\$0

\$0

2017-18 Calculations

f. 2017-18 Tax Levy

\$11,850,404

\$11,850,404

(a * b)

2018-19 Calculations

g. Percent of Total Market Value

100.000000%

100.000000%

h. Rebalanced 2017-18 Tax Levy

\$11,850,404

\$11,850,404

(f Total * g)

i. Base Mills Subject to Index

86.2000

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

95.10961%

95.10961%

k. Tax Levy Needed

\$11,833,258

\$11,833,258

(Approx. Tax Levy * g)

I. 2018-19 Real Estate Tax Rate

86.2000

(k / d * 1000)

m. Tax Levy Generated by Mills

\$11,833,258

\$11,833,258

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$11,524,737

\$11,524,737

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$10,961,132

\$10,961,132

(n * Est. Pct. Collection)

AUN: 108118503 Westmont Hilltop SD
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Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$10,961,132**
 Amount of Tax Relief for Homestead Exclusions **\$308,521**
 Total Approx. Tax Revenue: **\$11,269,653**
 Approx. Tax Levy for Tax Rate Calculation: **\$11,833,258**

Cambria

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	88.8722	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,200,089	\$12,200,089
s. Millage Rate within Index? (if l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$991,00	
Number of Homestead/Farmstead Properties	3660	3660
Median Assessed Value of Homestead Properties		\$20,700

Approx. Tax Revenue from RE Taxes: \$10,961,132
 Amount of Tax Relief for Homestead Exclusions \$308,521
 Total Approx. Tax Revenue: \$11,269,653
 Approx. Tax Levy for Tax Rate Calculation: \$11,833,258
 Cambria

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$308,521	Lowering RE Tax Rate	\$0	\$308,521
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$308,521

CODE

61111	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
		Carbriña	137,276,770	86.2000	11,833,258			95.10961%	
Totals:			137,276,770		11,833,258	308,521	=	11,524,737	X
								95.10961%	=
									10,961,132

6120	Current Per Capita Taxes, Section 679	Rate	Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments	\$5.00	29,000
6141	Current Act 511 Per Capita Taxes	\$5.00	29,000
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$0.00	0
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
Total	Current Act 511 Taxes - Flat Rate Assessments		30,000

6150	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.5000%	0.0000%	1,650,000	1,595,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.0000%	95,000	95,000
6154	Current Act 511 Amusement Taxes	0.0000%	0.0000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0.0000%	0.0000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total	Current Act 511 Taxes - Proportional Assessments			1,745,000	1,690,000
Total	Act 511 Tax Limit			570,810,961 X	12
	Market Value				Mills
					6,849,732
					(511 Limit)
					1,719,000

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									
	Cambria									
6120	Current Per Capita Taxes, Section 679	86.2000	86.2000	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.5000%	0.5000%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.5000%	0.00%	Yes	3.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,261,543
1200 Special Programs - Elementary / Secondary	2,202,585
1300 Vocational Education	469,499
1400 Other Instructional Programs - Elementary / Secondary	39,948
Total Instruction	\$12,973,575
2000 Support Services	
2100 Support Services - Students	1,023,132
2200 Support Services - Instructional Staff	181,102
2300 Support Services - Administration	1,394,902
2400 Support Services - Pupil Health	421,392
2500 Support Services - Business	351,438
2600 Operation and Maintenance of Plant Services	1,696,687
2700 Student Transportation Services	890,000
2800 Support Services - Central	482,615
Total Support Services	\$6,441,268
3000 Operation of Non-Instructional Services	
3200 Student Activities	672,019
Total Operation of Non-Instructional Services	\$672,019
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	50,000
Total Facilities Acquisition, Construction and Improvement Services	\$50,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,607,500
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$1,657,500
Total Estimated Expenditures and Other Financing Uses	\$21,794,362

Description

Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	5,687,659
200 Personnel Services - Employee Benefits	3,794,208
300 Purchased Professional and Technical Services	91,800
400 Purchased Property Services	40,010
500 Other Purchased Services	187,805
600 Supplies	441,826
700 Property	6,000
800 Other Objects	12,235
Total Regular Programs - Elementary / Secondary	\$10,261,543

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	967,566
200 Personnel Services - Employee Benefits	617,823
300 Purchased Professional and Technical Services	555,496
500 Other Purchased Services	31,200
600 Supplies	27,000
700 Property	3,500
Total Special Programs - Elementary / Secondary	\$2,202,585

1300 Vocational Education

100 Personnel Services - Salaries	137,314
200 Personnel Services - Employee Benefits	79,185
500 Other Purchased Services	225,000
600 Supplies	28,000
Total Vocational Education	\$469,499

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	9,000
200 Personnel Services - Employee Benefits	3,548
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	26,400
Total Other Instructional Programs - Elementary / Secondary	\$39,948

Total Instruction **\$12,973,575**

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries	566,933
200 Personnel Services - Employee Benefits	368,969
300 Purchased Professional and Technical Services	62,100
500 Other Purchased Services	12,542
600 Supplies	12,173
800 Other Objects	415
Total Support Services - Students	\$1,023,132

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries	87,682
200 Personnel Services - Employee Benefits	54,375

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	23,550
500 Other Purchased Services	3,500
600 Supplies	9,600
800 Other Objects	2,395
Total Support Services - Instructional Staff	\$181,102

2300 Support Services - Administration	
100 Personnel Services - Salaries	727,394
200 Personnel Services - Employee Benefits	476,603
300 Purchased Professional and Technical Services	102,500
400 Purchased Property Services	12,000
500 Other Purchased Services	33,305
600 Supplies	27,450
800 Other Objects	15,650
Total Support Services - Administration	\$1,394,902

2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	152,500
200 Personnel Services - Employee Benefits	84,757
300 Purchased Professional and Technical Services	176,285
400 Purchased Property Services	600
500 Other Purchased Services	700
600 Supplies	6,550
Total Support Services - Pupil Health	\$421,392

2500 Support Services - Business	
100 Personnel Services - Salaries	191,752
200 Personnel Services - Employee Benefits	138,086
300 Purchased Professional and Technical Services	2,200
400 Purchased Property Services	5,200
500 Other Purchased Services	5,200
600 Supplies	7,000
800 Other Objects	2,000
Total Support Services - Business	\$351,438

2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	599,603
200 Personnel Services - Employee Benefits	400,979
300 Purchased Professional and Technical Services	780
400 Purchased Property Services	356,500
500 Other Purchased Services	100,325
600 Supplies	238,500
Total Operation and Maintenance of Plant Services	\$1,696,687

2700 Student Transportation Services	
500 Other Purchased Services	890,000
Total Student Transportation Services	\$890,000

2800 Support Services - Central	
400 Purchased Property Services	108,825

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	67,770
600 Supplies	122,520
700 Property	183,500
Total Support Services - Central	\$482,615
Total Support Services	\$6,441,268
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	280,696
200 Personnel Services - Employee Benefits	116,523
300 Purchased Professional and Technical Services	67,000
400 Purchased Property Services	14,250
500 Other Purchased Services	94,900
600 Supplies	18,300
700 Property	58,600
800 Other Objects	21,750
Total Student Activities	\$672,019
Total Operation of Non-Instructional Services	\$672,019
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	50,000
Total Facilities Acquisition, Construction and Improvement Services	\$50,000
Total Facilities Acquisition, Construction and Improvement Services	\$50,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,500
900 Other Uses of Funds	1,605,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,607,500
5900 Budgetary Reserve	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$1,657,500
TOTAL EXPENDITURES	\$21,794,362

Cash and Short-Term Investments

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 Cash and Short-Term Investments

\$6,500,000

\$6,500,000

Long-Term Investments

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	

06/30/2018 Estimate

06/30/2019 Projection

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$6,500,000

\$6,500,000

Long-Term Indebtedness

General Fund

06/30/2018 Estimate

06/30/2019 Projection

0510 Bonds Payable	30,400,000	29,800,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$30,400,000	\$29,800,000

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

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

\$30,400,000

\$29,800,000

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	

06/30/2018 Estimate
175,000

06/30/2019 Projection
125,000

Total Short-Term Payables

\$175,000

\$125,000

TOTAL INDEBTEDNESS

\$30,575,000

\$29,925,000

Account Description

Amounts

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,499,889

Total Ending Fund Balance - Committed, Assigned, and Unassigned \$5,499,889

5900 Budgetary Reserve 50,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve \$5,549,889