

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Kenneth J. ...

President of the Board - Original Signature Required

6/13/18

Date

Suzanne Nancy ...

Secretary of the Board - Original Signature Required

6/15/18

Date

... ..

Chief School Administrator - Original Signature Required

6/15/18

Date

Michael B Wroblewski

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Yough SD	COUNTY : Westmoreland	AUN : 107658903
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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	\$32904457
Ending Unassigned Fund Balance	\$1291784
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.9%

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 6/15/18
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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 : Yough SD	County : Westmoreland	AUN Number : 107658903
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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 5/9/18
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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>
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.	Prior year committed 0830 was moved to 0850 Unassigned Fund Balance in 2017-18.

<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	1,291,784
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,291,784</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	14,254,287
7000 Revenue from State Sources	18,057,232
8000 Revenue from Federal Sources	593,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$32,904,519</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$34,196,303</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	10,509,287
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	295,000
6120 Current Per Capita Taxes, Section 679	45,000
6140 Current Act 511 Taxes - Flat Rate Assessments	85,000
6150 Current Act 511 Taxes - Proportional Assessments	1,865,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	765,000
6500 Earnings on Investments	24,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	430,000
6910 Rentals	10,000
6940 Tuition from Patrons	35,000
6990 Refunds and Other Miscellaneous Revenue	175,000
REVENUE FROM LOCAL SOURCES	\$14,254,287
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,908,000
7160 Tuition for Orphans Subsidy	54,000
7271 Special Education funds for School-Aged Pupils	1,535,000
7311 Pupil Transportation Subsidy	1,500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	610,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	769,232
7505 Ready to Learn Block Grant	401,000
7810 State Share of Social Security and Medicare Taxes	610,000
7820 State Share of Retirement Contributions	2,630,000
REVENUE FROM STATE SOURCES	\$18,057,232
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	400,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	73,000
8517 NCLB, Title IV - 21st Century Schools	20,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	\$593,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,904,519

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$10,509,287
Amount of Tax Relief for Homestead Exclusions	<u>\$769,232</u>
Total Approx. Tax Revenue:	\$11,278,519
Approx. Tax Levy for Tax Rate Calculation:	\$12,192,478

Westmoreland

Total

2017-18 Data

a. Assessed Value	\$134,500,550	\$134,500,550
b. Real Estate Mills	90.3410	

I. 2018-19 Data

c. 2016 STEB Market Value	\$754,957,823	\$754,957,823
d. Assessed Value	\$134,960,630	\$134,960,630
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy (a * b)	\$12,150,914	\$12,150,914
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2018-19 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$12,150,914	\$12,150,914
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	90.3410	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	91.99913%	91.99913%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$12,192,478	\$12,192,478

I. 2018-19 Real Estate Tax Rate (k / d * 1000)	90.3410	
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III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$12,192,478	\$12,192,478
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$11,423,246
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$10,509,287

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$10,509,287
Amount of Tax Relief for Homestead Exclusions	<u>\$769,232</u>
Total Approx. Tax Revenue:	\$11,278,519
Approx. Tax Levy for Tax Rate Calculation:	\$12,192,478

Westmoreland

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	93.3222	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,594,823	\$12,594,823
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	\$1,807.00	
Number of Homestead/Farmstead Properties	4726	4726
Median Assessed Value of Homestead Properties		\$14,400

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,509,287
Amount of Tax Relief for Homestead Exclusions	<u>\$769,232</u>
Total Approx. Tax Revenue:	\$11,278,519
Approx. Tax Levy for Tax Rate Calculation:	\$12,192,478
	Westmoreland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$769,232	Lowering RE Tax Rate	\$0	\$769,232
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$769,232

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
Westmoreland	134,960,630	90.3410	12,192,478			91.99913%	
Totals:	134,960,630		12,192,478	- 769,232 =	11,423,246 X	91.99913% =	10,509,287

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00			45,000
6140 Current Act 511 Taxes – Flat Rate Assessments				
	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	35,000	35,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	25,000	25,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	25,000	25,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
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
Total Current Act 511 Taxes– Flat Rate Assessments			85,000	85,000
6150 Current Act 511 Taxes – Proportional Assessments				
	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,730,000	1,730,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	135,000	135,000
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			1,865,000	1,865,000
Total Act 511, Current Taxes				1,950,000
	Act 511 Tax Limit -->	754,957,823 X	12	9,059,494
		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> Westmoreland	90.3410	90.3410	0.00%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.3%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

LEA : 107658903 Yough SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,037,722
1200 Special Programs - Elementary / Secondary	4,134,038
1300 Vocational Education	1,440,145
1400 Other Instructional Programs - Elementary / Secondary	68,100
Total Instruction	\$18,680,005
2000 Support Services	
2100 Support Services - Students	844,933
2200 Support Services - Instructional Staff	726,919
2300 Support Services - Administration	2,366,728
2400 Support Services - Pupil Health	340,641
2500 Support Services - Business	470,629
2600 Operation and Maintenance of Plant Services	2,397,368
2700 Student Transportation Services	2,412,500
2800 Support Services - Central	893,487
2900 Other Support Services	17,000
Total Support Services	\$10,470,205
3000 Operation of Non-Instructional Services	
3200 Student Activities	807,420
3300 Community Services	8,275
Total Operation of Non-Instructional Services	\$815,695
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,938,352
Total Other Expenditures and Financing Uses	\$2,938,352
Total Estimated Expenditures and Other Financing Uses	\$32,904,257

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,030,108
200 Personnel Services - Employee Benefits	4,803,884
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	7,000
500 Other Purchased Services	9,830
600 Supplies	181,530
700 Property	750
800 Other Objects	3,620
Total Regular Programs - Elementary / Secondary	\$13,037,722
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,399,821
200 Personnel Services - Employee Benefits	1,037,000
300 Purchased Professional and Technical Services	341,675
500 Other Purchased Services	1,329,625
600 Supplies	22,692
800 Other Objects	3,225
Total Special Programs - Elementary / Secondary	\$4,134,038
1300 Vocational Education	
100 Personnel Services - Salaries	397,550
200 Personnel Services - Employee Benefits	210,700
400 Purchased Property Services	5,700
500 Other Purchased Services	794,000
600 Supplies	30,699
700 Property	1,496
Total Vocational Education	\$1,440,145
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	50,000
200 Personnel Services - Employee Benefits	18,000
500 Other Purchased Services	100
Total Other Instructional Programs - Elementary / Secondary	\$68,100
Total Instruction	\$18,680,005
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	509,477
200 Personnel Services - Employee Benefits	292,819
300 Purchased Professional and Technical Services	21,600
500 Other Purchased Services	3,680
600 Supplies	13,713
800 Other Objects	3,644
Total Support Services - Students	\$844,933
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	397,158

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	257,361
300 Purchased Professional and Technical Services	9,755
400 Purchased Property Services	2,700
500 Other Purchased Services	8,975
600 Supplies	30,695
700 Property	19,250
800 Other Objects	1,025
Total Support Services - Instructional Staff	\$726,919
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,235,538
200 Personnel Services - Employee Benefits	938,004
300 Purchased Professional and Technical Services	71,780
400 Purchased Property Services	2,450
500 Other Purchased Services	25,110
600 Supplies	59,965
700 Property	1,000
800 Other Objects	32,881
Total Support Services - Administration	\$2,366,728
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	174,894
200 Personnel Services - Employee Benefits	137,862
300 Purchased Professional and Technical Services	12,500
400 Purchased Property Services	750
500 Other Purchased Services	750
600 Supplies	13,085
700 Property	500
800 Other Objects	300
Total Support Services - Pupil Health	\$340,641
2500 Support Services - Business	
100 Personnel Services - Salaries	265,644
200 Personnel Services - Employee Benefits	145,110
300 Purchased Professional and Technical Services	31,155
400 Purchased Property Services	3,120
500 Other Purchased Services	19,800
600 Supplies	5,000
800 Other Objects	800
Total Support Services - Business	\$470,629
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	854,950
200 Personnel Services - Employee Benefits	645,929
300 Purchased Professional and Technical Services	2,375
400 Purchased Property Services	520,779
500 Other Purchased Services	83,705
600 Supplies	209,450
700 Property	79,780
800 Other Objects	400

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,397,368
2700 Student Transportation Services	
500 Other Purchased Services	2,412,500
Total Student Transportation Services	\$2,412,500
2800 Support Services - Central	
100 Personnel Services - Salaries	174,951
200 Personnel Services - Employee Benefits	135,356
300 Purchased Professional and Technical Services	12,300
400 Purchased Property Services	330,850
500 Other Purchased Services	58,485
600 Supplies	61,125
700 Property	120,000
800 Other Objects	420
Total Support Services - Central	\$893,487
2900 Other Support Services	
500 Other Purchased Services	17,000
Total Other Support Services	\$17,000
Total Support Services	\$10,470,205
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	353,303
200 Personnel Services - Employee Benefits	148,090
300 Purchased Professional and Technical Services	56,250
400 Purchased Property Services	9,000
500 Other Purchased Services	130,130
600 Supplies	86,857
700 Property	16,000
800 Other Objects	7,790
Total Student Activities	\$807,420
3300 Community Services	
600 Supplies	8,275
Total Community Services	\$8,275
Total Operation of Non-Instructional Services	\$815,695
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,001,352
900 Other Uses of Funds	1,937,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,938,352
Total Other Expenditures and Financing Uses	\$2,938,352
TOTAL EXPENDITURES	\$32,904,257

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	2,448,697	2,448,000
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	1,900,000	500,000
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	10,000	10,000
Permanent Fund		
Total Cash and Short-Term Investments	\$4,358,697	\$2,958,000

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

\$4,358,697

\$2,958,000

Long-Term Indebtedness

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	35,739,000	34,634,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	821,889	801,889
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	25,433	20,433
Total General Fund	\$36,586,322	\$35,456,322
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

\$36,586,322

\$35,456,322

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 **\$36,586,322** **\$35,456,322**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,292,046
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,292,046

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,292,046
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