

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2018


President of the Board - Original Signature Required


Secretary of the Board - Original Signature Required


Chief School Administrator - Original Signature Required

Stephanie G Renninger

Contact Person

srenninger@chsd1.org

Email Address


Date


Date


Date

(814)574-3626

Telephone

Extn :4004

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Cambria Heights SD	COUNTY : Cambria	AUN : 108111203
--	----------------------------	---------------------------

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	9.6%
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	\$23411215
Ending Unassigned Fund Balance	\$1488615
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.4%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/28/18
--	------------------------

DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(e)(1)

(03/2006)

School District Name : Cambria Heights SD	County : Cambria	AUN Number : 108111203
--	---------------------	---------------------------

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 <i>George Valentin</i>	DATE 05-22-18
--	----------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1400, Object 100: \$6,500.00 Function 1400, Object 200: \$30,825.00	Benefits are greater than the salary due to retirees benefits.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve will be used for any unforeseen or 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.	Estimated ending unreserved undesignated fund balance not scheduled for liquidation this year.

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	2,000,000
0850 Unassigned Fund Balance	2,277,498

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$4,277,498

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	5,847,430
7000 Revenue from State Sources	14,669,402
8000 Revenue from Federal Sources	105,500
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$20,622,332

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$24,899,830

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,320,730
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	5,500
6120 Current Per Capita Taxes, Section 679	27,000
6140 Current Act 511 Taxes - Flat Rate Assessments	27,000
6150 Current Act 511 Taxes - Proportional Assessments	950,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	250,000
6500 Earnings on Investments	2,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	229,200
6910 Rentals	2,500
6990 Refunds and Other Miscellaneous Revenue	27,000
	\$5,847,430
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,669,105
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,019,752
7292 Pre-K Counts	144,500
7311 Pupil Transportation Subsidy	750,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	200,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	265,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	29,000
7340 State Property Tax Reduction Allocation	507,045
7810 State Share of Social Security and Medicare Taxes	375,000
7820 State Share of Retirement Contributions	1,700,000
	\$14,669,402
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	42,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,500
	\$105,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,622,332

Act 1 Index (current): 3.5%

Calculation Method:

Approx. Tax Revenue from RE Taxes: **\$4,320,730**
 Amount of Tax Relief for Homestead Exclusions: **\$507,045**
 Total Approx. Tax Revenue: **\$4,827,775**
 Approx. Tax Levy for Tax Rate Calculation: **\$5,191,154**

Cambria **Total**

2017-18 Data	
a. Assessed Value	\$81,948,230
b. Real Estate Mills	61.0000
I. 2018-19 Data	
c. 2016 STEB Market Value	\$356,934,087
d. Assessed Value	\$82,399,270
e. Assessed Value of New Constr/ Renov	\$0

2017-18 Calculations
 f. 2017-18 Tax Levy (a * b) **\$4,998,842**

2018-19 Calculations
 g. Percent of Total Market Value 100.00000%
 h. Rebalanced 2017-18 Tax Levy **\$4,998,842**

III. (f Total * g)
 i. Base Mills Subject to Index 61.0000
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated
 j. Weighted Avg. Collection Percentage 92.24230%
 k. Tax Levy Needed **\$5,191,154**
 (Approx. Tax Levy * g)

I. 2018-19 Real Estate Tax Rate **63.0000**
 (k / d * 1000)
 m. Tax Levy Generated by Mills **\$5,191,154**
 (l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions **\$4,684,109**
 (m - Amount of Tax Relief for Homestead Exclusions)
 o. Net Tax Revenue Generated By Mills **\$4,320,730**
 (n * Est. Pct. Collection)

Act 1 Index (current): 3.5%
 Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$4,320,730	Rate
Amount of Tax Relief for Homestead Exclusions	\$507,045	
Total Approx. Tax Revenue:	\$4,827,775	
Approx. Tax Levy for Tax Rate Calculation:	\$5,191,154	
	Cambria	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	63.1350	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,202,278	\$5,202,278
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	
Assessed Value Exclusion per Homestead	\$2,679.00
Number of Homestead/Farmstead Properties	3016
Median Assessed Value of Homestead Properties	\$12,825

Act 1 Index (current): 3.5%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$4,320,730
 Amount of Tax Relief for Homestead Exclusions \$507,045
 Total Approx. Tax Revenue: \$4,827,775
 Approx. Tax Levy for Tax Rate Calculation: \$5,191,154
 Cambria

Total

	State Property Tax Reduction Allocation used for: Homestead Exclusions	Lowering RE Tax Rate	Amount of Tax Relief from State/Local Sources
	\$507,045	\$0	\$507,045
	\$0	\$0	\$0
	\$507,045	\$0	\$507,045

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
	Cambria	82,399,270	63.0000	5,191,154	507,045	4,684,109	92.24230%	4,320,730
Totals:		82,399,270		5,191,154	=	4,684,109	X	=

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00			27,000
6140 Current Act 511 Taxes - Flat Rate Assessments				
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	27,000	27,000
6142 Current Act 511 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
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

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
Total Current Act 511 Taxes - Flat Rate Assessments			27,000	27,000
6150 Current Act 511 Taxes - Proportional Assessments				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	900,000	900,000
6152 Current Act 511 Occupation Taxes	0.000%	0.000%	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000	50,000
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			950,000	950,000
Total Act 511, Current Taxes			950,000	977,000
Act 511 Tax Limit -->		356,934,087	12	4,283,209
		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	Current Real Estate Taxes									
	Cambria	61.0000	63.0000	3.28%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,978,130
1200 Special Programs - Elementary / Secondary	2,931,900
1300 Vocational Education	983,400
1400 Other Instructional Programs - Elementary / Secondary	127,325
1800 Pre-Kindergarten	147,400
Total Instruction	\$13,168,155
2000 Support Services	
2100 Support Services - Students	720,150
2200 Support Services - Instructional Staff	622,150
2300 Support Services - Administration	1,455,800
2400 Support Services - Pupil Health	264,360
2500 Support Services - Business	214,400
2600 Operation and Maintenance of Plant Services	2,116,800
2700 Student Transportation Services	1,805,000
2800 Support Services - Central	323,500
2900 Other Support Services	5,000
Total Support Services	\$7,527,160
3000 Operation of Non-Instructional Services	
3200 Student Activities	609,100
3300 Community Services	3,000
Total Operation of Non-Instructional Services	\$612,100
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	33,800
Total Facilities Acquisition, Construction and Improvement Services	\$33,800
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	920,000
5900 Budgetary Reserve	1,150,000
Total Other Expenditures and Financing Uses	\$2,070,000
Total Estimated Expenditures and Other Financing Uses	\$23,411,215

Description Amount

1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,654,800
200 Personnel Services - Employee Benefits	3,352,000
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	387,500
600 Supplies	404,830
700 Property	173,000
Total Regular Programs - Elementary / Secondary	\$8,978,130

1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,227,000
200 Personnel Services - Employee Benefits	908,250
300 Purchased Professional and Technical Services	300,000
500 Other Purchased Services	322,500
600 Supplies	157,150
700 Property	15,000
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	\$2,931,900

1300 Vocational Education	
100 Personnel Services - Salaries	324,000
200 Personnel Services - Employee Benefits	191,400
500 Other Purchased Services	434,900
600 Supplies	23,900
700 Property	9,200
Total Vocational Education	\$983,400

1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,500
200 Personnel Services - Employee Benefits	30,825
300 Purchased Professional and Technical Services	90,000
Total Other Instructional Programs - Elementary / Secondary	\$127,325

1800 Pre-Kindergarten	
100 Personnel Services - Salaries	87,000
200 Personnel Services - Employee Benefits	57,900
500 Other Purchased Services	1,000
600 Supplies	1,500
Total Pre-Kindergarten	\$147,400

Total Instruction	\$13,168,155
--------------------------	---------------------

2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	420,200
200 Personnel Services - Employee Benefits	282,500
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	1,650
600 Supplies	12,300

<u>Description</u>	<u>Amount</u>
700 Property	500
Total Support Services - Students	\$720,150
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	163,500
200 Personnel Services - Employee Benefits	97,700
500 Other Purchased Services	32,100
600 Supplies	28,850
700 Property	300,000
Total Support Services - Instructional Staff	\$622,150
2300 Support Services - Administration	
100 Personnel Services - Salaries	694,000
200 Personnel Services - Employee Benefits	466,400
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	143,300
600 Supplies	75,100
800 Other Objects	22,000
Total Support Services - Administration	\$1,455,800
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	149,000
200 Personnel Services - Employee Benefits	104,850
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	1,000
600 Supplies	6,510
700 Property	1,000
Total Support Services - Pupil Health	\$264,360
2500 Support Services - Business	
100 Personnel Services - Salaries	109,000
200 Personnel Services - Employee Benefits	93,400
500 Other Purchased Services	2,500
600 Supplies	7,500
800 Other Objects	2,000
Total Support Services - Business	\$214,400
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	576,000
200 Personnel Services - Employee Benefits	499,600
400 Purchased Property Services	514,000
500 Other Purchased Services	185,900
600 Supplies	243,500
700 Property	96,800
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$2,116,800
2700 Student Transportation Services	
500 Other Purchased Services	1,805,000
Total Student Transportation Services	\$1,805,000

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	65,000
200 Personnel Services - Employee Benefits	48,500
600 Supplies	210,000
Total Support Services - Central	\$323,500
2900 Other Support Services	
500 Other Purchased Services	5,000
Total Other Support Services	\$5,000
Total Support Services	\$7,527,160
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	268,200
200 Personnel Services - Employee Benefits	72,600
300 Purchased Professional and Technical Services	64,000
400 Purchased Property Services	38,000
500 Other Purchased Services	19,800
600 Supplies	114,600
700 Property	21,000
800 Other Objects	10,900
Total Student Activities	\$609,100
3300 Community Services	
400 Purchased Property Services	3,000
Total Community Services	\$3,000
Total Operation of Non-Instructional Services	\$612,100
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	33,800
Total Facilities Acquisition, Construction and Improvement Services	\$33,800
Total Facilities Acquisition, Construction and Improvement Services	\$33,800
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	50,000
900 Other Uses of Funds	870,000
Total Debt Service / Other Expenditures and Financing Uses	\$920,000
5900 Budgetary Reserve	
800 Other Objects	1,150,000
Total Budgetary Reserve	\$1,150,000
Total Other Expenditures and Financing Uses	\$2,070,000
TOTAL EXPENDITURES	\$23,411,215

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<u>Cash and Short-Term Investments</u>		
General Fund	2,668,480	2,859,370
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	4,300	4,400
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	15,000	15,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	40,000	40,000
Permanent Fund		
Total Cash and Short-Term Investments	\$2,727,780	\$2,918,770

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<u>Long-Term Investments</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		

06/30/2018 Estimate 06/30/2019 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$2,727,780

\$2,918,770

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	972,000	870,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	910,000	930,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$1,882,000	\$1,800,000

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		

06/30/2018 Estimate 06/30/2019 Projection

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

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

06/30/2018 Estimate 06/30/2019 Projection

Long-Term Indebtedness

- 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

06/30/2018 Estimate 06/30/2019 Projection

Long-Term Indebtedness

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

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	\$1,882,000	\$1,800,000

06/30/2018 Estimate 06/30/2019 Projection

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	\$1,882,000	\$1,800,000
TOTAL INDEBTEDNESS		

Account Description **Amounts**

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,488,615
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,488,615

5900 Budgetary Reserve **1,150,000**

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$2,638,615**