



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Burrell SD	COUNTY : Westmoreland	AUN : 107650703
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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

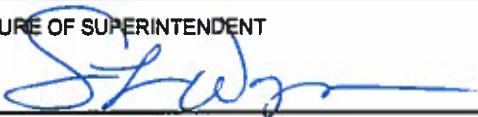
If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$30423118
Ending Unassigned Fund Balance	\$1860495
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.1%

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 6-19-2018
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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 : Burrell SD	County : Westmoreland	AUN Number : 107850703
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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 5/15/2018
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Yal Number	Description	Justification
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is less than 1% of total expenditures; Provides funds for variables that are unpredictable and/or unknown during budget prep but require expenditures such as change in costs of goods/services, student enrollment, special ed needs, etc.
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 Unassigned Fund Balance is less than 7% of total expenditures; District tries to keep 5-8% to ensure financial stability, qualify for high bond rating, and provide 2 months operating expenditures; Funds are not obligated for other use.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	School Board Resolution and approval to commit funds estimated ending balance as follows: Health Insurance Stabilization \$330,000; PSEERS Stabilization \$1,225,000; Real Estate Tax Appeals \$130,000; Athletic Programs \$44,000.

**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	1,949,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,520,495

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year** **\$4,469,495**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	17,375,321
7000 Revenue from State Sources	11,932,097
8000 Revenue from Federal Sources	
9000 Other Financing Sources	235,700

**Total Estimated Revenues And Other Financing Sources** **\$29,543,118**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation** **\$34,012,613**

	Amount
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	13,959,387
6113 Public Utility Realty Taxes	15,500
6114 Payments in Lieu of Current Taxes - State / Local	29,000
6120 Current Per Capita Taxes, Section 679	45,000
6140 Current Act 511 Taxes - Flat Rate Assessments	70,500
6150 Current Act 511 Taxes - Proportional Assessments	1,875,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	561,550
6500 Earnings on Investments	63,000
6700 Revenues from LEA Activities	48,584
6800 Revenues from Intermediary Sources / Pass-Through Funds	364,000
6910 Rentals	6,000
6940 Tuition from Patrons	102,800
6960 Services Provided Other Local Governmental Units / LEAs	5,000
6990 Refunds and Other Miscellaneous Revenue	230,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$17,375,321</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	5,889,067
7160 Tuition for Orphans Subsidy	65,000
7271 Special Education funds for School-Aged Pupils	1,182,365
7311 Pupil Transportation Subsidy	705,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	23,100
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	229,550
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340 State Property Tax Reduction Allocation	701,782
7505 Ready to Learn Block Grant	268,508
7810 State Share of Social Security and Medicare Taxes	520,280
7820 State Share of Retirement Contributions	2,314,445
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,932,087</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	195,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,000
8620 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	700
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$235,700</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>29,543,118</b>

Act 1 Index (current): 3.1%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$13,959,387  
 Amount of Tax Relief for Homestead Exclusions \$701,782  
 Total Approx. Tax Revenue: \$14,661,169  
 Approx. Tax Levy for Tax Rate Calculation: \$15,395,874  
 Westmoreland

	Rate	Total
<b>2017-18 Data</b>		
a. Assessed Value	\$161,928,370	\$161,928,370
b. Real Estate Mills	92.2000	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$834,157,687	\$834,157,687
d. Assessed Value	\$162,575,230	\$162,575,230
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2017-18 Calculations**

f. 2017-18 Tax Levy (a * b)	\$14,929,796	\$14,929,796
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$14,929,796	\$14,929,796
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	92.2000	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	95.000000%	95.000000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$15,395,874	\$15,395,874
l. 2018-19 Real Estate Tax Rate (k / d * 1000)	94.7000	
iii. m. Tax Levy Generated by Mills (l / 1000 * d)	\$15,395,874	\$15,395,874
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$14,694,092	\$14,694,092
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$13,959,387	\$13,959,387

Act 1 Index (current): 3.1%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$13,959,387	Rate
Amount of Tax Relief for Homestead Exclusions	\$701,762	
Total Approx. Tax Revenue:	\$14,661,169	
Approx. Tax Levy for Tax Rate Calculation:	\$15,395,874	
	Westmoreland	Total

Index Maximums

p. Maximum Mills Based On Index ( $l * (1 + \text{Index})$ )	95.0582	
q. Mills In Excess of Index (if $l > p$ ), ( $l - p$ )	0.0000	
r. Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	\$15,454,109	\$15,454,109
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 ( $t * \text{Est. Pct. Collection}$ )	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$1,699.00	
Number of Homestead/Farmstead Properties	4365	4365
Median Assessed Value of Homestead Properties		\$20,480



Act 1 Index (current): 3.1%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$13,959,387  
 Amount of Tax Relief for Homestead Exclusions \$701,782  
 Total Approx. Tax Revenue: \$14,661,169  
 Approx. Tax Levy for Tax Rate Calculation: \$15,395,874  
 Westmoreland

	Rate	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$701,782	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$701,782
<b>Amount of Tax Relief from State/Local Sources</b>		<b>\$701,782</b>

CODE	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
6111	Current Real Estate Taxes	Westmoreland	162,575,230	94.7000	15,395,874	701,782	14,694,092	95.000000%	13,959,387
<b>Totals:</b>			<b>162,575,230</b>		<b>15,395,874</b>	<b>701,782</b>	<b>14,694,092</b>	<b>95.000000%</b>	<b>13,959,387</b>

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679			45,000
6140	Current Act 511 Taxes - Flat Rate Assessments			45,000
6141	Current Act 511 Per Capita Taxes	\$0.00	45,000	45,000
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00	25,500	25,500
6144	Current Act 511 Trailer Taxes	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0	0
<b>Total</b>	<b>Current Act 511 Taxes - Flat Rate Assessments</b>		<b>70,500</b>	<b>70,500</b>

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes - Proportional Assessments			1,680,000
6151	Current Act 511 Earned Income Taxes	0.500%	1,700,000	1,680,000
6152	Current Act 511 Occupation Taxes	0.000%	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	195,000	195,000
6154	Current Act 511 Amusement Taxes	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000%	0	0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000%	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total</b>	<b>Current Act 511 Taxes - Proportional Assessments</b>		<b>1,895,000</b>	<b>1,875,000</b>

	Act 511 Tax Limit	Market Value	Mills
<b>Total Act 511, Current Taxes</b>	<b>834,157,687</b>	<b>10,009,892</b>	<b>12</b>
			<b>(511 Limit)</b>

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	92.2000	94.7000	2.72%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679 <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%				
6143	Current Act 511 Local Services 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	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,041,056
1200 Special Programs - Elementary / Secondary	2,634,476
1300 Vocational Education	657,716
1400 Other Instructional Programs - Elementary / Secondary	26,610
1500 Nonpublic School Programs	1,412
<b>Total Instruction</b>	<b>\$17,361,270</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	990,158
2200 Support Services - Instructional Staff	632,240
2300 Support Services - Administration	2,441,099
2400 Support Services - Pupil Health	335,654
2500 Support Services - Business	409,573
2600 Operation and Maintenance of Plant Services	2,801,668
2700 Student Transportation Services	1,533,429
2800 Support Services - Central	407,709
2900 Other Support Services	11,410
<b>Total Support Services</b>	<b>\$8,562,940</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	669,961
3300 Community Services	25,402
<b>Total Operation of Non-Instructional Services</b>	<b>\$695,363</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,303,545
5200 Interfund Transfers - Out	300,000
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,803,545</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$30,423,118</b>

Description Amount

1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,269,873
200 Personnel Services - Employee Benefits	4,903,743
300 Purchased Professional and Technical Services	95,145
400 Purchased Property Services	97,239
500 Other Purchased Services	365,323
600 Supplies	222,200
700 Property	79,176
800 Other Objects	8,357
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,041,066</b>

1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	844,647
200 Personnel Services - Employee Benefits	521,250
300 Purchased Professional and Technical Services	657,094
500 Other Purchased Services	600,885
600 Supplies	10,000
800 Other Objects	600
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,634,476</b>

1300 Vocational Education	
500 Other Purchased Services	657,716
<b>Total Vocational Education</b>	<b>\$657,716</b>

1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	18,800
200 Personnel Services - Employee Benefits	7,810
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$26,610</b>

1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	1,412
<b>Total Nonpublic School Programs</b>	<b>\$1,412</b>
<b>Total Instruction</b>	<b>\$17,361,270</b>

2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	517,567
200 Personnel Services - Employee Benefits	299,794
300 Purchased Professional and Technical Services	82,868
400 Purchased Property Services	21,900
500 Other Purchased Services	3,269
600 Supplies	62,689
700 Property	1,375
800 Other Objects	696
<b>Total Support Services - Students</b>	<b>\$980,158</b>

2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	319,283

2018-2019 Final General Fund Budget

LEA : 107650703 Burrell SD

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Description	Amount
200 Personnel Services - Employee Benefits	225,510
300 Purchased Professional and Technical Services	37,706
400 Purchased Property Services	2,877
500 Other Purchased Services	9,742
600 Supplies	33,677
700 Property	770
800 Other Objects	2,675
<b>Total Support Services - Instructional Staff</b>	<b>\$632,240</b>

<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,386,683
200 Personnel Services - Employee Benefits	787,694
300 Purchased Professional and Technical Services	118,650
400 Purchased Property Services	25,468
500 Other Purchased Services	77,464
600 Supplies	25,752
800 Other Objects	19,188
<b>Total Support Services - Administration</b>	<b>\$2,441,099</b>

<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	205,524
200 Personnel Services - Employee Benefits	117,962
300 Purchased Professional and Technical Services	5,800
400 Purchased Property Services	321
500 Other Purchased Services	2,738
600 Supplies	3,179
800 Other Objects	130
<b>Total Support Services - Pupil Health</b>	<b>\$335,654</b>

<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	217,444
200 Personnel Services - Employee Benefits	141,541
300 Purchased Professional and Technical Services	5,570
400 Purchased Property Services	15,000
500 Other Purchased Services	13,583
600 Supplies	13,125
800 Other Objects	3,310
<b>Total Support Services - Business</b>	<b>\$409,573</b>

<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,078,062
200 Personnel Services - Employee Benefits	731,333
300 Purchased Professional and Technical Services	83,514
400 Purchased Property Services	217,958
500 Other Purchased Services	101,789
600 Supplies	578,612
700 Property	10,000
800 Other Objects	400
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,801,688</b>



Description	Amount
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,533,429
<b>Total Student Transportation Services</b>	<b>\$1,533,429</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	195,346
200 Personnel Services - Employee Benefits	106,545
300 Purchased Professional and Technical Services	45,993
500 Other Purchased Services	1,700
600 Supplies	25,725
700 Property	32,000
800 Other Objects	400
<b>Total Support Services - Central</b>	<b>\$407,709</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	11,410
<b>Total Other Support Services</b>	<b>\$11,410</b>
<b>Total Support Services</b>	<b>\$9,962,940</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	282,151
200 Personnel Services - Employee Benefits	127,050
300 Purchased Professional and Technical Services	70,882
400 Purchased Property Services	13,600
500 Other Purchased Services	70,009
600 Supplies	94,994
800 Other Objects	11,275
<b>Total Student Activities</b>	<b>\$669,961</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	23,852
600 Supplies	650
800 Other Objects	900
<b>Total Community Services</b>	<b>\$25,402</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$695,363</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	753,545
900 Other Uses of Funds	1,550,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,303,545</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	300,000
<b>Total Interfund Transfers - Out</b>	<b>\$300,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	200,000

Description	Amount
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$2,803,545
<b>TOTAL EXPENDITURES</b>	<b>\$30,423,118</b>



Cash and Short-Term Investments

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

6,817,608 5,737,608

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 601,867 774,567

Other Capital Projects Fund 70,138

Debt Service Fund

Food Service / Cafeteria Operations Fund 185,000 165,000

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 \$7,674,613 \$6,677,176**

Long-Term Investments

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

\$7,674,613

\$6,677,176

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

\$7,674,613

\$6,677,175

**Long-Term Indebtedness**

	06/30/2018 Estimate	06/30/2019 Projection
<b>General Fund</b>		
0510 Bonds Payable	26,970,000	25,420,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	173,265	34,653
0550 Authority Lease Obligations	213,738	213,060
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$27,357,003</b>	<b>\$25,667,713</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		

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 - \$ 680, \$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	\$27,357,003	\$25,667,713

06/30/2018 Estimate

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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

**TOTAL INDEBTEDNESS** \$27,357,003 \$25,667,713



Account Description	Amounts
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0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,729,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,860,495
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,589,495</b>

**5900 Budgetary Reserve** 200,000

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** **\$3,789,495**

