

# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

James D Fink

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Extn :

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Contact Person

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Extension

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.  Line (u) of RETR Report: \$1,293,300.00 Approved Referendum Exception Amt: \$0.00	Board has approved filing with PDE for 2017-2018 referendum exceptions for special education and retirement contributions. Allowable amount for these exceptions exceed the amount on line 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 unforeseen 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.	Fund balance is approximately 4% of budgeted expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Amount committed is for future retirement rate increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amount is assigned for future tax assessment appeals, self funded insurance expenses, and subsequent year's budget, payroll and benefits.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	1,023,167
0820 Restricted Fund Balance	1,516,005
0830 Committed Fund Balance	3,151,152
0840 Assigned Fund Balance	7,644,312
0850 Unassigned Fund Balance	11,307,996
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$22,103,460</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	124,037,262
7000 Revenue from State Sources	32,838,724
8000 Revenue from Federal Sources	717,392
9000 Other Financing Sources	2,862,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$160,455,378</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$182,558,838</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	104,357,488
6112 Interim Real Estate Taxes	900,000
6113 Public Utility Realty Taxes	125,000
6114 Payments in Lieu of Current Taxes - State / Local	1,665,000
6140 Current Act 511 Taxes - Flat Rate Assessments	143,423
6150 Current Act 511 Taxes - Proportional Assessments	11,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,418,035
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	367,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,576,816
6910 Rentals	375,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	54,500
6990 Refunds and Other Miscellaneous Revenue	150,000

**REVENUE FROM LOCAL SOURCES** **\$124,037,262****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	9,419,307
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	2,733,444
7311 Pupil Transportation Subsidy	2,200,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	941,109
7330 Health Services (Medical, Dental, Nurse, Act 25)	165,000
7340 State Property Tax Reduction Allocation	2,466,988
7501 PA Accountability Grants	442,498
7810 State Share of Social Security and Medicare Taxes	2,612,889
7820 State Share of Retirement Contributions	11,707,489

**REVENUE FROM STATE SOURCES** **\$32,838,724****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	262,816
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	105,622
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	348,954

**REVENUE FROM FEDERAL SOURCES** **\$717,392****OTHER FINANCING SOURCES**

9340 Debt Service Fund Transfers	1,512,000
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Amount

**OTHER FINANCING SOURCES**

9360 Internal Service Fund Transfers 1,350,000

**OTHER FINANCING SOURCES \$2,862,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 160,455,378**

Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(3)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>4</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$104,357,489</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,466,988</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$106,824,477</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$108,954,222</b>		

	<b>Chester</b>	<b>Montgomery</b>	<b>Total</b>
<b>2017-18 Data</b>			
a. Assessed Value	\$116,512,580	\$3,829,437,972	\$3,945,950,552
b. Real Estate Mills	26.2442	26.2442	26.2442
<b>I. 2018-19 Data</b>			
c. 2016 STEB Market Value	\$168,096,958	\$5,984,346,586	\$6,152,443,544
d. Assessed Value	\$116,227,680	\$3,888,912,131	\$4,005,139,811
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2017-18 Calculations</b>			
f. 2017-18 Tax Levy	\$3,057,779	\$100,500,536	\$103,558,315
(a * b)			
<b>2018-19 Calculations</b>			
g. Percent of Total Market Value	2.73220%	97.26780%	100.00000%
<b>II. 2018-19 Calculations</b>			
h. Rebalanced 2017-18 Tax Levy			\$103,558,315
(f Total * g)			
i. Base Mills Subject to Index	26.2442	26.2442	26.2442
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%	98.00000%
k. Tax Levy Needed			\$108,954,222
(Approx. Tax Levy * g)			
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>27.2036</b>	<b>27.2036</b>	<b>27.2036</b>
(k / d * 1000)			
<b>III. 2018-19 Calculations</b>			
m. Tax Levy Generated by Mills	\$3,161,811	\$105,792,410	\$108,954,221
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$106,487,233
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$104,357,488
(n * Est. Pct. Collection)			

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	Revenue	Section 672.1 Method Choice: (a)(3)	
<b>Number of Decimals For Tax Rate Calculation:</b>	4		
<b>Approx. Tax Revenue from RE Taxes:</b>	\$104,357,489		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<u>\$2,466,988</u>		
<b>Total Approx. Tax Revenue:</b>	\$106,824,477		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	\$108,954,222		

	Chester	Montgomery	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	26.8741	26.8741	26.8741
q. Mills In Excess of Index (if l > p), (l - p))	0.3295	0.3295	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,123,514	\$104,511,013	\$107,634,527
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$38,297	\$1,281,397	\$1,319,694
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$37,531	\$1,255,769	\$1,293,300

<b>Information Related to Property Tax Relief</b>			
V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 2.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(3)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$104,357,489		
Amount of Tax Relief for Homestead Exclusions	<u>\$2,466,988</u>		
Total Approx. Tax Revenue:	\$106,824,477		
Approx. Tax Levy for Tax Rate Calculation:	\$108,954,222		

	Chester	Montgomery		Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,466,988	Lowering RE Tax Rate	\$0	\$2,466,988
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$2,466,988</b>



CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Chester	116,227,680	27.2036	3,161,811			98.00000%	
Montgomery	3,888,912,131	27.2036	105,792,410			98.00000%	
<b>Totals:</b>	<b>4,005,139,811</b>		<b>108,954,221</b>	- 2,466,988 =	106,487,233 X	98.00000% =	104,357,488

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	143,423
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>143,423</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	10,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,700,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>11,700,000</b>
<b>Total Act 511, Current Taxes</b>			<b>11,843,423</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>6,152,443,544 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>73,829,323</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	
6111	<u>Current Real Estate Taxes</u>								
	Chester	26.2442	27.2036	3.66%	No	2.4%			
	Montgomery	26.2442	27.2036	3.66%	No	2.4%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.4%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%			

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	63,494,552
1200 Special Programs - Elementary / Secondary	31,293,306
1300 Vocational Education	1,770,128
1400 Other Instructional Programs - Elementary / Secondary	70,312
1800 Pre-Kindergarten	9,696
<b>Total Instruction</b>	<b>\$96,637,994</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,701,435
2200 Support Services - Instructional Staff	5,885,217
2300 Support Services - Administration	8,339,518
2400 Support Services - Pupil Health	2,625,126
2500 Support Services - Business	1,087,381
2600 Operation and Maintenance of Plant Services	13,013,369
2700 Student Transportation Services	7,971,066
2800 Support Services - Central	4,422,327
2900 Other Support Services	130,689
<b>Total Support Services</b>	<b>\$49,176,128</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,731,403
3300 Community Services	91,093
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,822,496</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	120,113
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$120,113</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	14,912,510
5200 Interfund Transfers - Out	1,111,132
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$16,323,642</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$165,080,373</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	35,698,121
200 Personnel Services - Employee Benefits	21,668,659
300 Purchased Professional and Technical Services	1,697,655
400 Purchased Property Services	474,656
500 Other Purchased Services	1,816,856
600 Supplies	2,097,139
700 Property	14,793
800 Other Objects	26,673
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$63,494,552</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	14,332,586
200 Personnel Services - Employee Benefits	10,411,615
300 Purchased Professional and Technical Services	2,970,394
500 Other Purchased Services	3,455,725
600 Supplies	120,844
800 Other Objects	2,142
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$31,293,306</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,770,128
<b>Total Vocational Education</b>	<b>\$1,770,128</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	26,207
200 Personnel Services - Employee Benefits	11,079
300 Purchased Professional and Technical Services	27,949
500 Other Purchased Services	5,077
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$70,312</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
600 Supplies	9,696
<b>Total Pre-Kindergarten</b>	<b>\$9,696</b>
<b>Total Instruction</b>	<b>\$96,637,994</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	3,305,526
200 Personnel Services - Employee Benefits	2,122,310
300 Purchased Professional and Technical Services	56,145
500 Other Purchased Services	6,905
600 Supplies	207,999
800 Other Objects	2,550
<b>Total Support Services - Students</b>	<b>\$5,701,435</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	3,331,224

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,095,211
300 Purchased Professional and Technical Services	190,210
400 Purchased Property Services	20,109
500 Other Purchased Services	33,987
600 Supplies	205,245
700 Property	1,683
800 Other Objects	7,548
<b>Total Support Services - Instructional Staff</b>	<b>\$5,885,217</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	4,579,921
200 Personnel Services - Employee Benefits	2,820,402
300 Purchased Professional and Technical Services	619,954
400 Purchased Property Services	2,980
500 Other Purchased Services	196,172
600 Supplies	64,147
800 Other Objects	55,942
<b>Total Support Services - Administration</b>	<b>\$8,339,518</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	807,576
200 Personnel Services - Employee Benefits	618,210
300 Purchased Professional and Technical Services	1,165,709
400 Purchased Property Services	103
600 Supplies	33,528
<b>Total Support Services - Pupil Health</b>	<b>\$2,625,126</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	622,834
200 Personnel Services - Employee Benefits	427,177
300 Purchased Professional and Technical Services	5,176
400 Purchased Property Services	4,624
500 Other Purchased Services	16,755
600 Supplies	4,185
800 Other Objects	6,630
<b>Total Support Services - Business</b>	<b>\$1,087,381</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	3,108,489
200 Personnel Services - Employee Benefits	2,270,314
300 Purchased Professional and Technical Services	146,681
400 Purchased Property Services	5,577,103
500 Other Purchased Services	417,900
600 Supplies	1,415,604
700 Property	61,978
800 Other Objects	15,300
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$13,013,369</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	131,125

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	97,549
300 Purchased Professional and Technical Services	5,176
400 Purchased Property Services	9,248
500 Other Purchased Services	7,723,630
600 Supplies	4,083
800 Other Objects	255
<b>Total Student Transportation Services</b>	<b>\$7,971,066</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,374,046
200 Personnel Services - Employee Benefits	941,809
300 Purchased Professional and Technical Services	395,036
400 Purchased Property Services	1,060,984
500 Other Purchased Services	212,947
600 Supplies	436,039
800 Other Objects	1,466
<b>Total Support Services - Central</b>	<b>\$4,422,327</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	130,689
<b>Total Other Support Services</b>	<b>\$130,689</b>
<b>Total Support Services</b>	<b>\$49,176,128</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,468,323
200 Personnel Services - Employee Benefits	718,873
300 Purchased Professional and Technical Services	96,708
400 Purchased Property Services	85,195
500 Other Purchased Services	162,686
600 Supplies	170,089
800 Other Objects	29,529
<b>Total Student Activities</b>	<b>\$2,731,403</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	41,931
200 Personnel Services - Employee Benefits	17,727
500 Other Purchased Services	152
600 Supplies	31,283
<b>Total Community Services</b>	<b>\$91,093</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,822,496</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	120,113
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$120,113</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$120,113</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	

<u>Description</u>	<u>Amount</u>
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	4,424,435
900 Other Uses of Funds	10,488,075
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$14,912,510</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,111,132
<b>Total Interfund Transfers - Out</b>	<b>\$1,111,132</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	300,000
<b>Total Budgetary Reserve</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$16,323,642</b>
<b>TOTAL EXPENDITURES</b>	<b>\$165,080,373</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	50,800,000	50,800,000
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	13,191,734	13,191,734
Other Capital Projects Fund		
Debt Service Fund	7,835,517	6,323,517
Food Service / Cafeteria Operations Fund	166,087	166,087
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	8,630,517	7,280,517
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$80,623,855</b>	<b>\$77,761,855</b>

**Long-Term Investments**

**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		



Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$80,623,855</b>	<b>\$77,761,855</b>
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**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	90,695,285	80,132,414
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 General Fund</b>	<b>\$90,695,285</b>	<b>\$80,132,414</b>
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2018 Estimate</u></b>	<b><u>06/30/2019 Projection</u></b>
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- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
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**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

<b>Total Capital Reserve Fund - \$ 1431</b>		
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**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

<b>Total Other Capital Projects Fund</b>		
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**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

<b>Total Debt Service Fund</b>		
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**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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$90,695,285</b>	<b>\$80,132,414</b>

**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 Projection**

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$90,695,285</b>	<b>\$80,132,414</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	1,023,167
0820 Restricted Fund Balance	1,516,005
0830 Committed Fund Balance	2,526,152
0840 Assigned Fund Balance	7,644,312
0850 Unassigned Fund Balance	7,308,001
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$17,478,465</b>
<b>5900 Budgetary Reserve</b>	<b>300,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$20,317,637</b>