

FINAL 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 Fink

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Extn :

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Proposed Final Budget

<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	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
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$22,103,460</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	122,688,019
7000 Revenue from State Sources	32,614,131
8000 Revenue from Federal Sources	717,392
9000 Other Financing Sources	3,300,000
Total Estimated Revenues And Other Financing Sources	<u>\$159,319,542</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$181,423,002</u>

Proposed Final Budget

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	103,008,245
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 \$122,688,019

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	2,250,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	941,109
7330 Health Services (Medical, Dental, Nurse, Act 25)	151,051
7340 State Property Tax Reduction Allocation	2,480,937
7505 Ready to Learn Block Grant	442,498
7810 State Share of Social Security and Medicare Taxes	2,609,417
7820 State Share of Retirement Contributions	11,436,368

REVENUE FROM STATE SOURCES \$32,614,131

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	1,750,000
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Amount

OTHER FINANCING SOURCES

9360 Internal Service Fund Transfers 1,550,000

OTHER FINANCING SOURCES \$3,300,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 159,319,542

Proposed Final Budget

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:	\$103,008,453		
Amount of Tax Relief for Homestead Exclusions	<u>\$2,482,212</u>		
Total Approx. Tax Revenue:	\$105,490,665		
Approx. Tax Levy for Tax Rate Calculation:	\$107,577,865		

	Chester	Montgomery	Total
2017-18 Data			
a. Assessed Value	\$116,512,580	\$3,829,437,972	\$3,945,950,552
b. Real Estate Mills	26.2442	26.2442	26.2442
I. 2018-19 Data			
c. 2016 STEB Market Value	\$168,096,958	\$5,984,346,586	\$6,152,443,544
d. Assessed Value	\$118,260,269	\$3,886,879,452	\$4,005,139,721
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2017-18 Calculations			
f. 2017-18 Tax Levy	\$3,057,779	\$100,500,536	\$103,558,315
(a * b)			
2018-19 Calculations			
g. Percent of Total Market Value	2.73220%	97.26780%	100.00000%
II.			
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			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	98.01400%	98.01400%	98.01400%
k. Tax Levy Needed			\$107,577,865
(Approx. Tax Levy * g)			
I. 2018-19 Real Estate Tax Rate	26.8599	26.8599	26.8599
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$3,176,459	\$104,401,193	\$107,577,652
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$105,095,440
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$103,008,245
(n * Est. Pct. Collection)			

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:

\$103,008,453

Amount of Tax Relief for Homestead Exclusions

\$2,482,212

Total Approx. Tax Revenue:

\$105,490,665

Approx. Tax Levy for Tax Rate Calculation:

\$107,577,865

	Chester	Montgomery	Total
Index Maximums			
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))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,178,138	\$104,456,387	\$107,634,525
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,497.00	\$7,497.00	
Number of Homestead/Farmstead Properties	641	11681	12322
Median Assessed Value of Homestead Properties			\$152,400

Proposed Final Budget

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:

\$103,008,453

Amount of Tax Relief for Homestead Exclusions

\$2,482,212

Total Approx. Tax Revenue:

\$105,490,665

Approx. Tax Levy for Tax Rate Calculation:

\$107,577,865

Chester

Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$2,480,937

Lowering RE Tax Rate

\$0

\$2,480,937

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,275

\$1,275

Amount of Tax Relief from State/Local Sources

\$2,482,212

Proposed Final Budget

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	118,260,269	26.8599	3,176,459			98.01400%	
Montgomery	3,886,879,452	26.8599	104,401,193			98.01400%	
Totals:	4,005,139,721		107,577,652	- 2,482,212 =	105,095,440 X	98.01400% =	103,008,245

	<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
Total Current Act 511 Taxes – Flat Rate Assessments			143,423
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
Total Current Act 511 Taxes – Proportional Assessments			11,700,000
Total Act 511, Current Taxes			11,843,423
Act 511 Tax Limit -->		6,152,443,544 X	12
		Market Value	Mills
			73,829,323
			(511 Limit)

Proposed Final Budget

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index		2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u>									
	Chester	26.2442	26.8599	2.35%	Yes	2.4%				
	Montgomery	26.2442	26.8599	2.35%	Yes	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%				

Proposed Final Budget

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	63,092,581
1200 Special Programs - Elementary / Secondary	31,682,571
1300 Vocational Education	1,843,879
1400 Other Instructional Programs - Elementary / Secondary	67,454
1800 Pre-Kindergarten	1,500
Total Instruction	\$96,687,985
2000 Support Services	
2100 Support Services - Students	6,036,029
2200 Support Services - Instructional Staff	5,789,732
2300 Support Services - Administration	8,017,591
2400 Support Services - Pupil Health	2,726,834
2500 Support Services - Business	1,121,312
2600 Operation and Maintenance of Plant Services	11,351,590
2700 Student Transportation Services	8,104,067
2800 Support Services - Central	4,171,903
2900 Other Support Services	131,274
Total Support Services	\$47,450,332
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,689,651
3300 Community Services	56,926
Total Operation of Non-Instructional Services	\$2,746,577
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	79,877
Total Facilities Acquisition, Construction and Improvement Services	\$79,877
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	14,512,001
5200 Interfund Transfers - Out	2,667,882
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$17,479,883
Total Estimated Expenditures and Other Financing Uses	\$164,444,654

Proposed Final Budget

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	35,721,657
200 Personnel Services - Employee Benefits	21,402,853
300 Purchased Professional and Technical Services	1,751,198
400 Purchased Property Services	461,048
500 Other Purchased Services	1,816,361
600 Supplies	1,868,964
700 Property	45,000
800 Other Objects	25,500
Total Regular Programs - Elementary / Secondary	\$63,092,581
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,419,788
200 Personnel Services - Employee Benefits	10,502,716
300 Purchased Professional and Technical Services	2,986,623
500 Other Purchased Services	3,665,144
600 Supplies	106,200
800 Other Objects	2,100
Total Special Programs - Elementary / Secondary	\$31,682,571
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,843,879
Total Vocational Education	\$1,843,879
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,000
200 Personnel Services - Employee Benefits	10,454
300 Purchased Professional and Technical Services	27,000
500 Other Purchased Services	5,000
Total Other Instructional Programs - Elementary / Secondary	\$67,454
1800 <u>Pre-Kindergarten</u>	
600 Supplies	1,500
Total Pre-Kindergarten	\$1,500
Total Instruction	\$96,687,985
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,255,570
200 Personnel Services - Employee Benefits	2,052,845
300 Purchased Professional and Technical Services	425,316
500 Other Purchased Services	7,840
600 Supplies	291,958
800 Other Objects	2,500
Total Support Services - Students	\$6,036,029
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	3,219,305

2018-2019 Final General Fund Budget

LEA : 123467303 Spring-Ford Area SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,027,116
300 Purchased Professional and Technical Services	262,270
400 Purchased Property Services	18,760
500 Other Purchased Services	31,620
600 Supplies	223,861
700 Property	1,700
800 Other Objects	5,100
Total Support Services - Instructional Staff	\$5,789,732
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,405,465
200 Personnel Services - Employee Benefits	2,677,408
300 Purchased Professional and Technical Services	613,920
400 Purchased Property Services	357
500 Other Purchased Services	195,545
600 Supplies	67,782
800 Other Objects	57,114
Total Support Services - Administration	\$8,017,591
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	803,566
200 Personnel Services - Employee Benefits	614,789
300 Purchased Professional and Technical Services	1,285,053
400 Purchased Property Services	100
600 Supplies	23,326
Total Support Services - Pupil Health	\$2,726,834
2500 Support Services - Business	
100 Personnel Services - Salaries	611,064
200 Personnel Services - Employee Benefits	403,440
300 Purchased Professional and Technical Services	5,100
400 Purchased Property Services	4,590
500 Other Purchased Services	16,806
600 Supplies	73,682
800 Other Objects	6,630
Total Support Services - Business	\$1,121,312
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,084,643
200 Personnel Services - Employee Benefits	2,189,702
300 Purchased Professional and Technical Services	92,260
400 Purchased Property Services	3,013,658
500 Other Purchased Services	350,347
600 Supplies	2,545,000
700 Property	60,950
800 Other Objects	15,030
Total Operation and Maintenance of Plant Services	\$11,351,590
2700 Student Transportation Services	
100 Personnel Services - Salaries	129,729

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2018-2019 Final General Fund Budget

LEA : 123467303 Spring-Ford Area SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	94,186
400 Purchased Property Services	20,100
500 Other Purchased Services	7,852,652
600 Supplies	6,400
800 Other Objects	1,000
Total Student Transportation Services	\$8,104,067
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,531,666
200 Personnel Services - Employee Benefits	1,019,771
300 Purchased Professional and Technical Services	354,645
400 Purchased Property Services	625,318
500 Other Purchased Services	203,356
600 Supplies	435,710
800 Other Objects	1,437
Total Support Services - Central	\$4,171,903
2900 <u>Other Support Services</u>	
500 Other Purchased Services	131,274
Total Other Support Services	\$131,274
Total Support Services	\$47,450,332
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,418,584
200 Personnel Services - Employee Benefits	686,716
300 Purchased Professional and Technical Services	97,086
400 Purchased Property Services	84,610
500 Other Purchased Services	177,255
600 Supplies	193,950
800 Other Objects	31,450
Total Student Activities	\$2,689,651
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	16,726
500 Other Purchased Services	150
600 Supplies	50
Total Community Services	\$56,926
Total Operation of Non-Instructional Services	\$2,746,577
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	79,877
Total Facilities Acquisition, Construction and Improvement Services	\$79,877
Total Facilities Acquisition, Construction and Improvement Services	\$79,877
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	3,887,601
900 Other Uses of Funds	10,624,400
Total Debt Service / Other Expenditures and Financing Uses	\$14,512,001
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,667,882
Total Interfund Transfers - Out	\$2,667,882
5900 Budgetary Reserve	
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$17,479,883
TOTAL EXPENDITURES	\$164,444,654

Proposed Final Budget

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	10,595,000	2,500,000
Debt Service Fund	7,874,523	6,124,523
Food Service / Cafeteria Operations Fund	166,087	166,087
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	8,630,517	7,080,517
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments

\$91,257,861

\$79,862,861

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

Proposed Final Budget

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$91,257,861	\$79,862,861
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Proposed Final Budget

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	97,890,285	87,322,414
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		
Total General Fund	\$97,890,285	\$87,322,414
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

Proposed Final Budget

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

Proposed Final Budget

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

Proposed Final Budget

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	\$97,890,285	\$87,322,414

Proposed Final Budget

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	\$97,890,285	\$87,322,414
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Proposed Final Budget

Account Description	Amounts
0810 Nonspendable Fund Balance	1,023,167
0820 Restricted Fund Balance	1,516,005
0830 Committed Fund Balance	2,026,152
0840 Assigned Fund Balance	7,644,312
0850 Unassigned Fund Balance	7,307,884
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,978,348
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,817,520

Proposed Final Budget