

# FINAL GENERAL FUND BUDGET

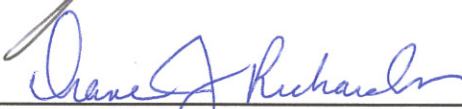
Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2018

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

\_\_\_\_\_  
Date 6-18-18

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

\_\_\_\_\_  
Date 6-18-18

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

\_\_\_\_\_  
Date 6-18-18

Diane J Richards

(610)775-1461 Extn :1108

Contact Person

\_\_\_\_\_  
Telephone Extension

Diane.Richards@gmsd.org

Email Address

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,050,000
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	5,538,076
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,088,076</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	50,928,917
7000 Revenue from State Sources	18,467,817
8000 Revenue from Federal Sources	879,649
9000 Other Financing Sources	25,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$70,301,383</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$77,389,459</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	42,496,461
6112 Interim Real Estate Taxes	85,000
6113 Public Utility Realty Taxes	48,230
6114 Payments in Lieu of Current Taxes - State / Local	1,471
6120 Current Per Capita Taxes, Section 679	95,000
6140 Current Act 511 Taxes - Flat Rate Assessments	248,000
6150 Current Act 511 Taxes - Proportional Assessments	5,292,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,200,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	160,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	757,755
6910 Rentals	200,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	20,000

**REVENUE FROM LOCAL SOURCES \$50,928,917**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	6,380,900
7160 Tuition for Orphans Subsidy	200,000
7271 Special Education funds for School-Aged Pupils	2,181,656
7292 Pre-K Counts	170,000
7311 Pupil Transportation Subsidy	985,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,012,341
7330 Health Services (Medical, Dental, Nurse, Act 25)	77,000
7340 State Property Tax Reduction Allocation	869,525
7505 Ready to Learn Block Grant	436,905
7810 State Share of Social Security and Medicare Taxes	1,154,507
7820 State Share of Retirement Contributions	4,999,983

**REVENUE FROM STATE SOURCES \$18,467,817**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	573,114
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	127,487
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	16,085
8517 NCLB, Title IV - 21st Century Schools	12,963

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$879,649</b>
<b>OTHER FINANCING SOURCES</b>	
9350 Enterprise Fund Transfers	25,000
<b>OTHER FINANCING SOURCES</b>	<b>\$25,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>70,301,383</b>

Act 1 Index (current): 2.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$42,496,461</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$869,558</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$43,366,019</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$44,970,577</b>

	<b>Berks</b>	<b>Total</b>
<hr/>		
<b>2017-18 Data</b>		
a. Assessed Value	\$1,602,748,200	\$1,602,748,200
b. Real Estate Mills	27.6000	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$2,033,592,463	\$2,033,592,463
d. Assessed Value	\$1,600,376,400	\$1,600,376,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$44,235,850	\$44,235,850
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2017-18 Tax Levy</b>	<b>\$44,235,850</b>	<b>\$44,235,850</b>
(f Total * g)		
i. Base Mills Subject to Index	27.6000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.36163%	96.36163%
k. Tax Levy Needed	\$44,970,577	\$44,970,577
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>28.1000</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$44,970,577</b>	<b>\$44,970,577</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$44,101,019
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$42,496,461
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$42,496,461</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$869,558</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$43,366,019</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$44,970,577</b>	
	<b>Berks</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	28.4004	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$45,451,330	\$45,451,330
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$4,212.00	
Number of Homestead/Farmstead Properties	7348	7348
Median Assessed Value of Homestead Properties		\$101,800

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Act 1 Index (current): 2.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$42,496,461</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$869,558</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$43,366,019</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$44,970,577</b>

<b>Berks</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$869,525	Lowering RE Tax Rate	\$0	\$869,525
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$33			\$33
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$869,558</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>
Berks	1,600,376,400	28.1000	44,970,577			96.36163%	
<b>Totals:</b>	<b>1,600,376,400</b>		<b>44,970,577</b>	869,558 =	44,101,019 X	96.36163% =	42,496,461

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		95,000
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	\$5.00	\$0.00	95,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	100,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	53,000
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 248,000 248,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,672,000	4,672,000
6152 Current Act 511 Occupation Taxes	0.0000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	620,000	620,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 5,292,000 5,292,000**

**Total Act 511, Current Taxes 5,540,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,033,592,463 X</b>	<b>12</b>	<b>24,403,110</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>



Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		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		2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Berks	27.6000	28.1000	1.82%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	2.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
6144	Current Act 511 Trailer Taxes					2.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.9%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6152	Current Act 511 Occupation Taxes					2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6154	Current Act 511 Amusement Taxes					2.9%				
6155	Current Act 511 Business Privilege Taxes					2.9%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.9%				
6157	Current Act 511 Mercantile Taxes					2.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.9%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	28,881,800
1200 Special Programs - Elementary / Secondary	11,537,658
1300 Vocational Education	1,164,092
1400 Other Instructional Programs - Elementary / Secondary	100,449
1500 Nonpublic School Programs	16,500
1800 Pre-Kindergarten	182,111
<b>Total Instruction</b>	<b>\$41,882,610</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,507,785
2200 Support Services - Instructional Staff	3,020,109
2300 Support Services - Administration	3,836,753
2400 Support Services - Pupil Health	520,692
2500 Support Services - Business	1,191,577
2600 Operation and Maintenance of Plant Services	5,452,864
2700 Student Transportation Services	2,545,634
2800 Support Services - Central	921,500
2900 Other Support Services	56,500
<b>Total Support Services</b>	<b>\$20,053,414</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,641,627
3300 Community Services	239,965
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,881,592</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,185,632
5200 Interfund Transfers - Out	592,095
5900 Budgetary Reserve	500,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,277,727</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$71,095,343</b>

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	16,544,603
200 Personnel Services - Employee Benefits	10,424,868
300 Purchased Professional and Technical Services	256,140
400 Purchased Property Services	23,300
500 Other Purchased Services	729,500
600 Supplies	831,494
700 Property	60,410
800 Other Objects	11,485
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$28,881,800</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,628,585
200 Personnel Services - Employee Benefits	2,975,873
300 Purchased Professional and Technical Services	1,106,000
500 Other Purchased Services	2,718,850
600 Supplies	90,000
700 Property	18,350
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$11,537,658</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	1,164,092
<b>Total Vocational Education</b>	<b>\$1,164,092</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	23,000
200 Personnel Services - Employee Benefits	9,449
300 Purchased Professional and Technical Services	53,000
500 Other Purchased Services	15,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$100,449</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	16,500
<b>Total Nonpublic School Programs</b>	<b>\$16,500</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	98,237
200 Personnel Services - Employee Benefits	70,470
600 Supplies	13,404
<b>Total Pre-Kindergarten</b>	<b>\$182,111</b>
<b>Total Instruction</b>	<b>\$41,882,610</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,474,148
200 Personnel Services - Employee Benefits	888,092
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	3,500

<u>Description</u>	<u>Amount</u>
600 Supplies	99,845
700 Property	1,200
800 Other Objects	1,000
<b>Total Support Services - Students</b>	<b>\$2,507,785</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,000,419
200 Personnel Services - Employee Benefits	814,255
300 Purchased Professional and Technical Services	23,400
400 Purchased Property Services	737,315
500 Other Purchased Services	31,000
600 Supplies	360,970
700 Property	50,000
800 Other Objects	2,750
<b>Total Support Services - Instructional Staff</b>	<b>\$3,020,109</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,043,248
200 Personnel Services - Employee Benefits	1,248,916
300 Purchased Professional and Technical Services	242,000
500 Other Purchased Services	168,129
600 Supplies	101,740
800 Other Objects	32,720
<b>Total Support Services - Administration</b>	<b>\$3,836,753</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	300,311
200 Personnel Services - Employee Benefits	208,381
300 Purchased Professional and Technical Services	4,500
600 Supplies	7,500
<b>Total Support Services - Pupil Health</b>	<b>\$520,692</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	506,453
200 Personnel Services - Employee Benefits	369,374
300 Purchased Professional and Technical Services	113,500
400 Purchased Property Services	130,800
500 Other Purchased Services	42,850
600 Supplies	3,100
700 Property	2,500
800 Other Objects	23,000
<b>Total Support Services - Business</b>	<b>\$1,191,577</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,043,258
200 Personnel Services - Employee Benefits	1,362,906
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	447,500
500 Other Purchased Services	250,700
600 Supplies	1,253,000

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	94,000
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,452,864</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,300,434
600 Supplies	245,200
<b>Total Student Transportation Services</b>	<b>\$2,545,634</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	512,202
200 Personnel Services - Employee Benefits	337,798
300 Purchased Professional and Technical Services	26,300
500 Other Purchased Services	17,100
600 Supplies	26,000
800 Other Objects	2,100
<b>Total Support Services - Central</b>	<b>\$921,500</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	56,500
<b>Total Other Support Services</b>	<b>\$56,500</b>
<b>Total Support Services</b>	<b>\$20,053,414</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	923,438
200 Personnel Services - Employee Benefits	409,939
300 Purchased Professional and Technical Services	78,000
400 Purchased Property Services	700
500 Other Purchased Services	98,800
600 Supplies	30,000
700 Property	83,000
800 Other Objects	17,750
<b>Total Student Activities</b>	<b>\$1,641,627</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	69,596
200 Personnel Services - Employee Benefits	20,369
800 Other Objects	150,000
<b>Total Community Services</b>	<b>\$239,965</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,881,592</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
900 Other Uses of Funds	6,185,632
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,185,632</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	592,095

<u>Description</u>	<u>Amount</u>
<b>Total Interfund Transfers - Out</b>	<b>\$592,095</b>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
<b>Total Budgetary Reserve</b>	<b>\$500,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,277,727</b>
<b>TOTAL EXPENDITURES</b>	<b>\$71,095,343</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	10,000,000	10,000,000
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	6,500,000	5,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	51,500	51,500
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	169,000	169,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$17,020,500</b>	<b>\$16,020,500</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>\$17,020,500</b>	<b>\$16,020,500</b>
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**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	56,680,000	52,215,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	500,000	600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,100,000	1,200,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$58,280,000</b>	<b>\$54,015,000</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		

**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

## 2018-2019 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2018 Estimate****06/30/2019 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund****Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund****Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$58,280,000</b>	<b>\$54,015,000</b>

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	9,800,000	9,800,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	47,000	47,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	169,000	169,000
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$10,016,000</b>	<b>\$10,016,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$68,296,000</b>	<b>\$64,031,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	850,000
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	4,944,116
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,294,116</b>
 <b>5900 Budgetary Reserve</b>	 <b>500,000</b>
 <b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	 <b>\$6,794,116</b>