

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

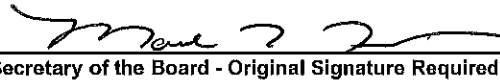
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2018



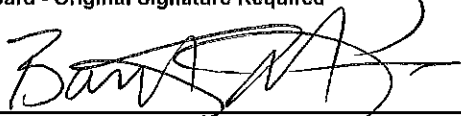
President of the Board - Original Signature Required

Date 6/12/18



Secretary of the Board - Original Signature Required

Date 6/12/18



Chief School Administrator - Original Signature Required

Date 6/12/18

Penny L Shaffer

Contact Person

(610)444-2053 Extn :

Telephone Extension

pshaffer@kcsd.org

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To cover unpredictable changes in the cost of goods and services (less than 1% of 2018-2019 budgeted 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.	6.2% of 2018-2019 budgeted expenditures.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,049,060
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,049,060</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	66,548,083
7000 Revenue from State Sources	17,872,407
8000 Revenue from Federal Sources	1,067,839
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$85,488,329</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$91,537,389</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	57,934,718
6112 Interim Real Estate Taxes	300,000
6113 Public Utility Realty Taxes	70,000
6150 Current Act 511 Taxes - Proportional Assessments	5,300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,775,000
6500 Earnings on Investments	325,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	535,002
6910 Rentals	70,863
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	17,500
6960 Services Provided Other Local Governmental Units / LEAs	95,000
6990 Refunds and Other Miscellaneous Revenue	70,000
REVENUE FROM LOCAL SOURCES	\$66,548,083
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,804,224
7271 Special Education funds for School-Aged Pupils	1,880,469
7311 Pupil Transportation Subsidy	1,192,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	208,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	462,239
7330 Health Services (Medical, Dental, Nurse, Act 25)	86,000
7340 State Property Tax Reduction Allocation	1,439,156
7505 Ready to Learn Block Grant	400,617
7810 State Share of Social Security and Medicare Taxes	1,182,693
7820 State Share of Retirement Contributions	5,217,009
REVENUE FROM STATE SOURCES	\$17,872,407
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	706,544
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	110,725
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	142,570
8517 NCLB, Title IV - 21st Century Schools	13,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
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REVENUE FROM FEDERAL SOURCES	\$1,067,839
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	85,488,329
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Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$57,934,718	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,439,156</u>	
Total Approx. Tax Revenue:	\$59,373,874	
Approx. Tax Levy for Tax Rate Calculation:	\$61,721,598	
	Chester	Total

2017-18 Data		
a. Assessed Value	\$2,021,416,348	\$2,021,416,348
b. Real Estate Mills	29.8789	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$3,000,073,554	\$3,000,073,554
d. Assessed Value	\$2,027,121,658	\$2,027,121,658
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$60,397,697	\$60,397,697
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$60,397,697	\$60,397,697
(f Total * g)		
i. Base Mills Subject to Index	29.8789	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.10546%	96.10546%
k. Tax Levy Needed	\$61,721,598	\$61,721,598
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	30.4479	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$61,721,598	\$61,721,598
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$60,282,442
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$57,934,718
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$57,934,718	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,439,156</u>	
Total Approx. Tax Revenue:	\$59,373,874	
Approx. Tax Levy for Tax Rate Calculation:	\$61,721,598	
	Chester	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.5959	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$62,021,612	\$62,021,612
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 * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$7,671.00	
Number of Homestead/Farmstead Properties	6167	6167
Median Assessed Value of Homestead Properties		\$196,750

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$57,934,718
Amount of Tax Relief for Homestead Exclusions	<u>\$1,439,156</u>
Total Approx. Tax Revenue:	\$59,373,874
Approx. Tax Levy for Tax Rate Calculation:	\$61,721,598

Chester	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,439,156	Lowering RE Tax Rate	\$0	\$1,439,156
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,439,156

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	2,027,121,658	30.4479	61,721,598			96.10546%	
Totals:	2,027,121,658		61,721,598	- 1,439,156	= 60,282,442	X 96.10546%	= 57,934,718

	<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	\$0.00	\$0.00	0
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			0
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%	4,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	900,000
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			5,300,000
Total Act 511, Current Taxes			5,300,000
Act 511 Tax Limit -->		3,000,073,554 X	12
		Market Value	Mills
			36,000,883
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Chester	29.8789	30.4479	1.91%	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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,058,945
1200 Special Programs - Elementary / Secondary	13,119,239
1300 Vocational Education	1,827,709
1400 Other Instructional Programs - Elementary / Secondary	276,696
Total Instruction	\$51,282,589
2000 Support Services	
2100 Support Services - Students	2,672,285
2200 Support Services - Instructional Staff	2,314,602
2300 Support Services - Administration	4,503,535
2400 Support Services - Pupil Health	909,393
2500 Support Services - Business	1,149,150
2600 Operation and Maintenance of Plant Services	6,893,196
2700 Student Transportation Services	5,235,398
2800 Support Services - Central	2,284,612
2900 Other Support Services	37,551
Total Support Services	\$25,999,722
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,431,132
Total Operation of Non-Instructional Services	\$1,431,132
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	125,000
Total Facilities Acquisition, Construction and Improvement Services	\$125,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,274,216
5900 Budgetary Reserve	90,000
Total Other Expenditures and Financing Uses	\$7,364,216
Total Estimated Expenditures and Other Financing Uses	\$86,202,659

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,732,089
200 Personnel Services - Employee Benefits	12,809,662
300 Purchased Professional and Technical Services	220,582
400 Purchased Property Services	4,500
500 Other Purchased Services	3,739,756
600 Supplies	531,300
700 Property	21,056
Total Regular Programs - Elementary / Secondary	\$36,058,945
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,705,186
200 Personnel Services - Employee Benefits	1,837,869
300 Purchased Professional and Technical Services	5,417,751
400 Purchased Property Services	2,000
500 Other Purchased Services	3,084,934
600 Supplies	46,999
700 Property	20,000
800 Other Objects	4,500
Total Special Programs - Elementary / Secondary	\$13,119,239
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,827,709
Total Vocational Education	\$1,827,709
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	57,753
500 Other Purchased Services	218,943
Total Other Instructional Programs - Elementary / Secondary	\$276,696
Total Instruction	\$51,282,589
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,404,535
200 Personnel Services - Employee Benefits	993,100
300 Purchased Professional and Technical Services	255,000
500 Other Purchased Services	5,100
600 Supplies	12,800
700 Property	1,000
800 Other Objects	750
Total Support Services - Students	\$2,672,285
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,169,088
200 Personnel Services - Employee Benefits	744,021
300 Purchased Professional and Technical Services	56,000
400 Purchased Property Services	3,100
500 Other Purchased Services	12,756

<u>Description</u>	<u>Amount</u>
600 Supplies	315,315
700 Property	8,500
800 Other Objects	5,822
Total Support Services - Instructional Staff	\$2,314,602
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,454,890
200 Personnel Services - Employee Benefits	1,446,436
300 Purchased Professional and Technical Services	316,625
500 Other Purchased Services	174,625
600 Supplies	35,065
700 Property	9,000
800 Other Objects	66,894
Total Support Services - Administration	\$4,503,535
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	499,415
200 Personnel Services - Employee Benefits	344,702
300 Purchased Professional and Technical Services	8,090
400 Purchased Property Services	100
500 Other Purchased Services	27,500
600 Supplies	29,586
Total Support Services - Pupil Health	\$909,393
2500 Support Services - Business	
100 Personnel Services - Salaries	649,465
200 Personnel Services - Employee Benefits	373,263
300 Purchased Professional and Technical Services	75,522
500 Other Purchased Services	9,250
600 Supplies	15,000
700 Property	10,000
800 Other Objects	16,650
Total Support Services - Business	\$1,149,150
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,016,242
200 Personnel Services - Employee Benefits	1,536,271
300 Purchased Professional and Technical Services	232,120
400 Purchased Property Services	1,264,462
500 Other Purchased Services	271,972
600 Supplies	1,401,181
700 Property	125,909
800 Other Objects	45,039
Total Operation and Maintenance of Plant Services	\$6,893,196
2700 Student Transportation Services	
100 Personnel Services - Salaries	128,138
200 Personnel Services - Employee Benefits	96,043
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,500

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	4,950,217
600 Supplies	30,000
700 Property	25,000
800 Other Objects	1,500
Total Student Transportation Services	\$5,235,398
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	751,433
200 Personnel Services - Employee Benefits	501,929
300 Purchased Professional and Technical Services	131,250
500 Other Purchased Services	177,974
600 Supplies	332,150
700 Property	386,376
800 Other Objects	3,500
Total Support Services - Central	\$2,284,612
2900 <u>Other Support Services</u>	
500 Other Purchased Services	37,551
Total Other Support Services	\$37,551
Total Support Services	\$25,999,722
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	701,087
200 Personnel Services - Employee Benefits	329,880
300 Purchased Professional and Technical Services	101,209
400 Purchased Property Services	3,000
500 Other Purchased Services	120,164
600 Supplies	116,221
700 Property	19,311
800 Other Objects	40,260
Total Student Activities	\$1,431,132
Total Operation of Non-Instructional Services	\$1,431,132
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	125,000
Total Facilities Acquisition, Construction and Improvement Services	\$125,000
Total Facilities Acquisition, Construction and Improvement Services	\$125,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,344,216
900 Other Uses of Funds	5,930,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,274,216
5900 <u>Budgetary Reserve</u>	
800 Other Objects	90,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$90,000
Total Other Expenditures and Financing Uses	\$7,364,216
TOTAL EXPENDITURES	\$86,202,659

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	13,000,000	13,000,000
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	6,000,000	6,000,000
Other Capital Projects Fund	193,000	193,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	800,000	800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	3,000,000	3,000,000
Private Purpose Trust Fund	250,000	250,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	40,000	40,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$23,283,000	\$23,283,000
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Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	58,365,437	52,587,102
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		

<u>Long-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$58,365,437	\$52,587,102
TOTAL CASH AND INVESTMENTS	\$81,648,437	\$75,870,102

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	56,839,536	49,374,245
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,074,856	1,107,102
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,820,581	6,940,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$64,734,973	\$57,421,347
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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		

Total Public Purpose (Expendable) Trust Fund		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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

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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

<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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$64,734,973	\$57,421,347

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	\$64,734,973	\$57,421,347
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,334,730
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,334,730
5900 Budgetary Reserve	90,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,424,730