

PROPOSED VERSION

PRELIMINARY GENERAL FUND BUDGET

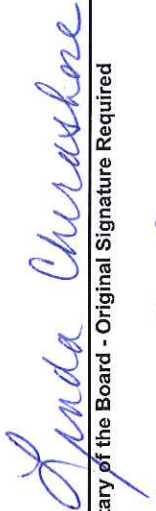
Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Justin Matys

Contact Person

jmatys@wccasd.net

Email Address



Date



Date



Date

(484)266-1021

Extn :

Telephone

Extension

<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: \$6,378,558.00 Approved Referendum Exception Amt: \$0.00	The West Chester Area School District will be filing for exceptions. In addition, the District will continue to analyze the budget and make adjustments as necessary.
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.	Carried over for future years
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for Health Care Stabilization
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for Athletics and Alternative Education

<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	4,159,909
0840 Assigned Fund Balance	4,858,217
0850 Unassigned Fund Balance	15,696,562
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$24,714,688</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	210,647,910
7000 Revenue from State Sources	39,422,115
8000 Revenue from Federal Sources	1,896,599
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$251,966,624</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$276,681,312</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	177,053,454
6112 Interim Real Estate Taxes	1,311,870
6113 Public Utility Realty Taxes	200,000
6150 Current Act 511 Taxes - Proportional Assessments	25,878,631
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,008,800
6500 Earnings on Investments	399,990
6700 Revenues from LEA Activities	191,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,315,640
6910 Rentals	360,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	426,540
6990 Refunds and Other Miscellaneous Revenue	481,485
REVENUE FROM LOCAL SOURCES	\$210,647,910
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,208,631
7160 Tuition for Orphans Subsidy	180,000
7271 Special Education funds for School-Aged Pupils	5,913,850
7311 Pupil Transportation Subsidy	2,139,920
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,534,225
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,112,753
7330 Health Services (Medical, Dental, Nurse, Act 25)	250,301
7501 PA Accountability Grants	399,095
7810 State Share of Social Security and Medicare Taxes	3,668,584
7820 State Share of Retirement Contributions	16,014,756
REVENUE FROM STATE SOURCES	\$39,422,115
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	835,294
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	262,337
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	108,968
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	660,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$1,896,599
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	251,966,624

Act 1 Index (current): 2.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$177,053,607

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$177,053,607

Approx. Tax Levy for Tax Rate Calculation:

\$183,475,240

Chester

Delaware

Total

2017-18 Data

a. Assessed Value	\$7,812,001,637	\$648,742,859	\$8,460,744,496
b. Real Estate Mills	20.6841	15.2086	

I. 2018-19 Data

c. 2016 STEB Market Value	\$12,584,088,721	\$786,252,920	\$13,370,341,641
d. Assessed Value	\$7,862,001,637	\$649,992,859	\$8,511,994,496
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy (a * b)	\$161,584,223	\$9,866,471	\$171,450,694
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2018-19 Calculations

g. Percent of Total Market Value	94.11943%	5.88057%	100.00000%
h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$161,368,416	\$10,082,278	\$171,450,694
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	20.6841	15.5412	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.50000%	96.50000%	96.50000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$172,685,850	\$10,789,390	\$183,475,240

I. 2018-19 Real Estate Tax Rate

21.9646

16.5992

(k / d * 1000)

III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$172,685,721	\$10,789,361	\$183,475,082
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n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$183,475,082
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o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$177,053,454
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Act 1 Index (current): 2.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$177,053,607

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$177,053,607

Approx. Tax Levy for Tax Rate Calculation:

\$183,475,240

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	21.1805	15.9141	
q. Mills In Excess of Index (if l > p), (l - p))	0.7841	0.6851	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$166,521,126	\$10,344,051	\$176,865,177
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))	\$6,164,595	\$445,310	\$6,609,905
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$5,948,834	\$429,724	\$6,378,558

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

AUN: 124159002 West Chester Area SD

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

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Act 1 Index (current): 2.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$177,053,607

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$177,053,607

Approx. Tax Levy for Tax Rate Calculation:

\$183,475,240

Chester

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
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Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
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Amount of Tax Relief from State/Local Sources				\$0
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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	7,862,001,637	21.9646	172,685,721			96.50000%	
Delaware	649,992,859	16.5992	10,789,361			96.50000%	
Totals:	8,511,994,496		183,475,082	-	0 =	183,475,082 X	96.50000% = 177,053,454

	<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%	21,695,267
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	4,183,364
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			25,878,631
Total Act 511, Current Taxes			25,878,631
Act 511 Tax Limit -->		13,370,341,641 X	12
		Market Value	Mills
			160,444,100
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Chester	20.6841	21.9646	6.20%	No	2.4%				
	Delaware	15.5412	16.5992	6.81%	No	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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	99,214,841
1200 Special Programs - Elementary / Secondary	43,809,611
1300 Vocational Education	6,417,877
1400 Other Instructional Programs - Elementary / Secondary	1,093,593
1500 Nonpublic School Programs	81,111
Total Instruction	\$150,617,033
2000 Support Services	
2100 Support Services - Students	9,850,460
2200 Support Services - Instructional Staff	5,901,673
2300 Support Services - Administration	12,731,052
2400 Support Services - Pupil Health	2,487,809
2500 Support Services - Business	1,945,394
2600 Operation and Maintenance of Plant Services	18,302,291
2700 Student Transportation Services	14,061,312
2800 Support Services - Central	3,886,951
2900 Other Support Services	230,218
Total Support Services	\$69,397,160
3000 Operation of Non-Instructional Services	
3200 Student Activities	5,417,549
3300 Community Services	153,477
Total Operation of Non-Instructional Services	\$5,571,026
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	25,702,576
5200 Interfund Transfers - Out	4,957,722
Total Other Expenditures and Financing Uses	\$30,660,298
Total Estimated Expenditures and Other Financing Uses	\$256,245,517

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	51,940,140
200 Personnel Services - Employee Benefits	34,527,471
300 Purchased Professional and Technical Services	2,523,719
400 Purchased Property Services	310,663
500 Other Purchased Services	6,664,579
600 Supplies	3,135,473
700 Property	53,232
800 Other Objects	59,564
Total Regular Programs - Elementary / Secondary	\$99,214,841
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,065,514
200 Personnel Services - Employee Benefits	8,013,394
300 Purchased Professional and Technical Services	15,969,582
400 Purchased Property Services	5,535
500 Other Purchased Services	7,510,722
600 Supplies	229,944
700 Property	800
800 Other Objects	14,120
Total Special Programs - Elementary / Secondary	\$43,809,611
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	2,071,065
200 Personnel Services - Employee Benefits	1,397,215
300 Purchased Professional and Technical Services	2,700
400 Purchased Property Services	2,720
500 Other Purchased Services	2,802,778
600 Supplies	122,731
700 Property	16,000
800 Other Objects	2,668
Total Vocational Education	\$6,417,877
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	107,800
200 Personnel Services - Employee Benefits	44,285
300 Purchased Professional and Technical Services	795,708
400 Purchased Property Services	65,500
500 Other Purchased Services	68,700
600 Supplies	11,600
Total Other Instructional Programs - Elementary / Secondary	\$1,093,593
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	81,111
Total Nonpublic School Programs	\$81,111
Total Instruction	\$150,617,033
2000 Support Services	

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<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	5,664,176
200 Personnel Services - Employee Benefits	3,791,987
300 Purchased Professional and Technical Services	266,197
500 Other Purchased Services	42,350
600 Supplies	79,170
700 Property	250
800 Other Objects	6,330
Total Support Services - Students	\$9,850,460
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,834,969
200 Personnel Services - Employee Benefits	2,482,773
300 Purchased Professional and Technical Services	261,012
400 Purchased Property Services	7,164
500 Other Purchased Services	44,752
600 Supplies	253,328
700 Property	8,750
800 Other Objects	8,925
Total Support Services - Instructional Staff	\$5,901,673
2300 Support Services - Administration	
100 Personnel Services - Salaries	6,543,450
200 Personnel Services - Employee Benefits	4,408,039
300 Purchased Professional and Technical Services	1,315,962
400 Purchased Property Services	32,850
500 Other Purchased Services	248,107
600 Supplies	130,009
700 Property	900
800 Other Objects	51,735
Total Support Services - Administration	\$12,731,052
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,452,835
200 Personnel Services - Employee Benefits	978,236
300 Purchased Professional and Technical Services	12,375
400 Purchased Property Services	3,275
500 Other Purchased Services	7,150
600 Supplies	33,063
800 Other Objects	875
Total Support Services - Pupil Health	\$2,487,809
2500 Support Services - Business	
100 Personnel Services - Salaries	1,081,838
200 Personnel Services - Employee Benefits	729,786
300 Purchased Professional and Technical Services	46,000
400 Purchased Property Services	9,550
500 Other Purchased Services	17,220
600 Supplies	25,850

<u>Description</u>	<u>Amount</u>
800 Other Objects	35,150
Total Support Services - Business	\$1,945,394
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	7,619,109
200 Personnel Services - Employee Benefits	5,003,472
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	3,168,500
500 Other Purchased Services	592,610
600 Supplies	1,608,100
700 Property	225,000
800 Other Objects	15,500
Total Operation and Maintenance of Plant Services	\$18,302,291
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	221,108
200 Personnel Services - Employee Benefits	148,781
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	3,500
500 Other Purchased Services	13,659,323
600 Supplies	21,000
800 Other Objects	1,600
Total Student Transportation Services	\$14,061,312
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,854,527
200 Personnel Services - Employee Benefits	1,247,776
300 Purchased Professional and Technical Services	184,350
400 Purchased Property Services	257,450
500 Other Purchased Services	33,810
600 Supplies	280,058
800 Other Objects	28,980
Total Support Services - Central	\$3,886,951
2900 <u>Other Support Services</u>	
500 Other Purchased Services	128,218
800 Other Objects	102,000
Total Other Support Services	\$230,218
Total Support Services	\$69,397,160
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,886,157
200 Personnel Services - Employee Benefits	1,367,569
300 Purchased Professional and Technical Services	298,949
400 Purchased Property Services	142,392
500 Other Purchased Services	408,201
600 Supplies	207,391
700 Property	18,435

<u>Description</u>	<u>Amount</u>
800 Other Objects	88,455
Total Student Activities	\$5,417,549
3300 Community Services	
300 Purchased Professional and Technical Services	140,800
600 Supplies	12,677
Total Community Services	\$153,477
Total Operation of Non-Instructional Services	\$5,571,026
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	10,012,576
900 Other Uses of Funds	15,690,000
Total Debt Service / Other Expenditures and Financing Uses	\$25,702,576
5200 Interfund Transfers - Out	
900 Other Uses of Funds	4,957,722
Total Interfund Transfers - Out	\$4,957,722
Total Other Expenditures and Financing Uses	\$30,660,298
TOTAL EXPENDITURES	\$256,245,517

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	24,714,688	20,435,795
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	22,321,074	24,113,474
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 Cash and Short-Term Investments	\$47,035,762	\$44,549,269
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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

TOTAL CASH AND INVESTMENTS	\$47,035,762	\$44,549,269
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<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	256,125,000	250,435,000
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	\$256,125,000	\$250,435,000
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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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- 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

Total Permanent Fund		
Total Long-Term Indebtedness	\$256,125,000	\$250,435,000

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	\$256,125,000	\$250,435,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,159,909
0840 Assigned Fund Balance	579,324
0850 Unassigned Fund Balance	15,696,562
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,435,795

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,435,795
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