

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

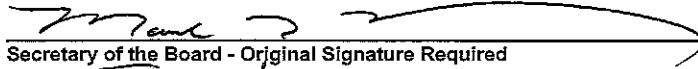
Date of Adoption of the General Fund Budget: 02/12/2018



President of the Board - Original Signature Required

Date

2/12/18



Secretary of the Board - Original Signature Required

Date

2/12/18



Chief School Administrator - Original Signature Required

Date

2/13/18

Penny L Shaffer

Contact Person

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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	68,282,647	
7000 Revenue from State Sources	16,285,681	
8000 Revenue from Federal Sources	1,054,839	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$85,623,167</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$91,672,227</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	59,769,283
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	225,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	535,001
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	\$68,282,647
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,651,932
7271 Special Education funds for School-Aged Pupils	1,845,180
7311 Pupil Transportation Subsidy	1,400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	462,239
7330 Health Services (Medical, Dental, Nurse, Act 25)	86,000
7505 Ready to Learn Block Grant	400,617
7810 State Share of Social Security and Medicare Taxes	1,190,143
7820 State Share of Retirement Contributions	5,249,570
REVENUE FROM STATE SOURCES	\$16,285,681
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	706,544
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	110,725
8516 Title III - Language Instruction for English Learners and Immigrant Students	142,570
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$1,054,839
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	85,623,167

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

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Act 1 Index (current): 2.4%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$59,769,283	
Amount of Tax Relief for Homestead Exclusions		<u>\$0</u>	
Total Approx. Tax Revenue:		\$59,769,283	
Approx. Tax Levy for Tax Rate Calculation:		\$61,937,081	
		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		96.50000%	96.50000%
k. Tax Levy Needed		\$61,937,081	\$61,937,081
(Approx. Tax Levy * g)			
I. 2018-19 Real Estate Tax Rate		30.5542	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$61,937,081	\$61,937,081
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$61,937,081
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$59,769,283
(n * Est. Pct. Collection)			

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

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Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$59,769,283

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$59,769,283

Approx. Tax Levy for Tax Rate Calculation: \$61,937,081

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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$59,769,283	
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>	
Total Approx. Tax Revenue:	\$59,769,283	
Approx. Tax Levy for Tax Rate Calculation:	\$61,937,081	
	Chester	Total

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

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Chester	2,027,121,658	30.5542	61,937,081			96.50000%		
Totals:	2,027,121,658		61,937,081	-	0 =	61,937,081 X	96.50000% = 59,769,283	
				<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>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						0	0	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	4,400,000	4,400,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	900,000	900,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						5,300,000	5,300,000	
Total Act 511, Current Taxes							5,300,000	
Act 511 Tax Limit -->				3,000,073,554	X	12	36,000,883	
				Market Value		Mills	(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	30.5542	2.27%	Yes	2.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,142,129
1200 Special Programs - Elementary / Secondary	13,119,239
1300 Vocational Education	1,827,709
1400 Other Instructional Programs - Elementary / Secondary	276,696
Total Instruction	\$51,365,773
2000 Support Services	
2100 Support Services - Students	2,627,904
2200 Support Services - Instructional Staff	2,335,602
2300 Support Services - Administration	4,544,658
2400 Support Services - Pupil Health	909,393
2500 Support Services - Business	1,179,382
2600 Operation and Maintenance of Plant Services	6,896,876
2700 Student Transportation Services	5,235,398
2800 Support Services - Central	2,284,612
2900 Other Support Services	37,551
Total Support Services	\$26,051,376
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	\$86,337,497

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,763,372
200 Personnel Services - Employee Benefits	12,861,563
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	\$36,142,129
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	\$51,365,773
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,390,176
200 Personnel Services - Employee Benefits	963,078
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	\$2,627,904
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	43,000
400 Purchased Property Services	3,100
500 Other Purchased Services	12,756

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Description	Amount
600 Supplies	349,315
700 Property	8,500
800 Other Objects	5,822
Total Support Services - Instructional Staff	\$2,335,602
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,508,459
200 Personnel Services - Employee Benefits	1,467,990
300 Purchased Professional and Technical Services	282,625
500 Other Purchased Services	174,625
600 Supplies	35,065
700 Property	9,000
800 Other Objects	66,894
Total Support Services - Administration	\$4,544,658
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	671,749
200 Personnel Services - Employee Benefits	381,211
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	\$1,179,382
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,118,242
200 Personnel Services - Employee Benefits	1,647,421
300 Purchased Professional and Technical Services	232,120
400 Purchased Property Services	1,054,992
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	\$6,896,876
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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Description	Amount
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	\$26,051,376
3000 <u>Operation of Non-Instructional Services</u>	
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 <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 <u>Other Expenditures and Financing Uses</u>	
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	\$86,337,497

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

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		

<u>Long-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$23,283,000	\$23,283,000

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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	50,470,000	44,540,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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	\$58,365,437	\$52,587,102
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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		
0530 Lease and Other Right-To-Use 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	\$58,365,437	\$52,587,102

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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	\$58,365,437	\$52,587,102

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