

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Robert W Cochran

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Contact Person

Telephone

Extension

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Email Address

<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: \$117,225.00 Approved Referendum Exception Amt: \$0.00	Estimated Referendum Exceptions of \$118,980 will be applied for in February.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Experience dictates there are certain items that are difficult to accurately predict, including state revenues, when formulating a budget.
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.	This represents approximately 5.99% of expenditures and is a reserve against financial calamity such as a reduction of or lack of state revenues.
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 fund balance is for employee retirement and severance commitments.

ITEM

AMOUNTS

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

3,402,160

0850 Unassigned Fund Balance

5,271,404

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$8,673,564

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

73,612,490

7000 Revenue from State Sources

14,177,945

8000 Revenue from Federal Sources

170,403

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$87,960,838

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$96,634,402

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	68,706,538
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	65,000
6150 Current Act 511 Taxes - Proportional Assessments	1,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,250,000
6500 Earnings on Investments	450,000
6700 Revenues from LEA Activities	248,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	462,952
6910 Rentals	60,000
6940 Tuition from Patrons	380,000
6990 Refunds and Other Miscellaneous Revenue	140,000

REVENUE FROM LOCAL SOURCES \$73,612,490**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	3,298,523
7160 Tuition for Orphans Subsidy	30,000
7250 Migratory Children	200
7271 Special Education funds for School-Aged Pupils	1,658,539
7311 Pupil Transportation Subsidy	579,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	146,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	275,707
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7505 Ready to Learn Block Grant	127,325
7810 State Share of Social Security and Medicare Taxes	1,425,441
7820 State Share of Retirement Contributions	6,557,210

REVENUE FROM STATE SOURCES \$14,177,945**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	104,010
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	54,393
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	12,000

REVENUE FROM FEDERAL SOURCES \$170,403**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 87,960,838**

Act 1 Index (current): 2.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$68,728,341

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$68,728,341

Approx. Tax Levy for Tax Rate Calculation:

\$70,671,816

Chester

Delaware

Total

2017-18 Data

a. Assessed Value	\$1,942,481,910	\$549,882,814	\$2,492,364,724
b. Real Estate Mills	28.4100	23.6300	

I. 2018-19 Data

c. 2016 STEB Market Value	\$2,974,839,966	\$741,098,704	\$3,715,938,670
d. Assessed Value	\$1,953,705,550	\$551,668,754	\$2,505,374,304
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy (a * b)	\$55,185,911	\$12,993,731	\$68,179,642
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2018-19 Calculations

g. Percent of Total Market Value	80.05622%	19.94378%	100.00000%
h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$54,582,044	\$13,597,598	\$68,179,642
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	28.4100	24.7281	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.25000%	97.25000%	97.25000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$56,577,184	\$14,094,632	\$70,671,816

I. 2018-19 Real Estate Tax Rate
(k / d * 1000)

28.9500

25.5400

III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$56,559,776	\$14,089,620	\$70,649,396
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$70,649,396
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$68,706,538

Act 1 Index (current): 2.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$68,728,341		
Amount of Tax Relief for Homestead Exclusions	\$0		
Total Approx. Tax Revenue:	\$68,728,341		
Approx. Tax Levy for Tax Rate Calculation:	\$70,671,816		

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	29.0918	25.3215	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.2185	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$56,836,811	\$13,969,080	\$70,805,891
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$120,540	\$120,540
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$117,225	\$117,225

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

Act 1 Index (current): 2.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$68,728,341

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$68,728,341

Approx. Tax Levy for Tax Rate Calculation:

\$70,671,816

Chester

Delaware

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

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	1,953,705,550	28.9500	56,559,776			97.25000%	
Delaware	551,668,754	25.5400	14,089,620			97.25000%	
Totals:	2,505,374,304		70,649,396	-	0 =	70,649,396 X	97.25000% = 68,706,538

	<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	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,250,000
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			1,250,000
Total Act 511, Current Taxes			1,250,000
Act 511 Tax Limit -->		3,715,938,670 X	12
		Market Value	Mills
			44,591,264
			(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	28.4100	28.9500	1.91%	Yes	2.4%				
	Delaware	24.7281	25.5400	3.29%	No	2.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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	34,668,837
1200 Special Programs - Elementary / Secondary	13,245,136
1300 Vocational Education	785,341
1400 Other Instructional Programs - Elementary / Secondary	430,309
Total Instruction	\$49,129,623
2000 Support Services	
2100 Support Services - Students	3,966,578
2200 Support Services - Instructional Staff	5,198,826
2300 Support Services - Administration	4,128,774
2400 Support Services - Pupil Health	694,852
2500 Support Services - Business	1,098,529
2600 Operation and Maintenance of Plant Services	6,805,276
2700 Student Transportation Services	4,422,785
2800 Support Services - Central	1,136,854
2900 Other Support Services	42,450
Total Support Services	\$27,494,924
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,724,069
3300 Community Services	26,446
Total Operation of Non-Instructional Services	\$1,750,515
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,404,800
5200 Interfund Transfers - Out	866,831
5900 Budgetary Reserve	335,948
Total Other Expenditures and Financing Uses	\$9,607,579
Total Estimated Expenditures and Other Financing Uses	\$87,982,641

2018-2019 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	20,237,551
200 Personnel Services - Employee Benefits	12,070,135
300 Purchased Professional and Technical Services	999,539
400 Purchased Property Services	167,925
500 Other Purchased Services	422,719
600 Supplies	706,368
700 Property	64,600
Total Regular Programs - Elementary / Secondary	\$34,668,837
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,250,900
200 Personnel Services - Employee Benefits	3,875,236
300 Purchased Professional and Technical Services	2,383,250
400 Purchased Property Services	3,000
500 Other Purchased Services	291,750
600 Supplies	101,000
700 Property	340,000
Total Special Programs - Elementary / Secondary	\$13,245,136
1300 Vocational Education	
300 Purchased Professional and Technical Services	135,000
500 Other Purchased Services	650,341
Total Vocational Education	\$785,341
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	25,000
200 Personnel Services - Employee Benefits	9,709
300 Purchased Professional and Technical Services	39,500
500 Other Purchased Services	356,100
Total Other Instructional Programs - Elementary / Secondary	\$430,309
Total Instruction	\$49,129,623
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,327,733
200 Personnel Services - Employee Benefits	1,449,385
300 Purchased Professional and Technical Services	144,000
500 Other Purchased Services	20,000
600 Supplies	24,460
700 Property	1,000
Total Support Services - Students	\$3,966,578
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,884,384
200 Personnel Services - Employee Benefits	1,302,103
300 Purchased Professional and Technical Services	66,393
400 Purchased Property Services	50,500

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	262,000
600 Supplies	143,071
700 Property	1,490,375
Total Support Services - Instructional Staff	\$5,198,826
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,204,868
200 Personnel Services - Employee Benefits	1,438,294
300 Purchased Professional and Technical Services	302,800
400 Purchased Property Services	18,000
500 Other Purchased Services	71,390
600 Supplies	63,422
800 Other Objects	30,000
Total Support Services - Administration	\$4,128,774
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	429,063
200 Personnel Services - Employee Benefits	243,289
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	250
500 Other Purchased Services	250
600 Supplies	18,500
700 Property	1,000
Total Support Services - Pupil Health	\$694,852
2500 Support Services - Business	
100 Personnel Services - Salaries	597,610
200 Personnel Services - Employee Benefits	326,419
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	20,000
500 Other Purchased Services	65,000
600 Supplies	20,500
800 Other Objects	4,000
Total Support Services - Business	\$1,098,529
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,489,439
200 Personnel Services - Employee Benefits	1,824,837
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	370,000
500 Other Purchased Services	385,300
600 Supplies	1,610,700
700 Property	35,000
Total Operation and Maintenance of Plant Services	\$6,805,276
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,961,791
200 Personnel Services - Employee Benefits	1,566,294
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	13,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	150,700
600 Supplies	375,000
700 Property	338,000
Total Student Transportation Services	\$4,422,785
2800 Support Services - Central	
100 Personnel Services - Salaries	670,147
200 Personnel Services - Employee Benefits	399,707
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	17,000
600 Supplies	15,000
Total Support Services - Central	\$1,136,854
2900 Other Support Services	
500 Other Purchased Services	42,450
Total Other Support Services	\$42,450
Total Support Services	\$27,494,924
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,103,355
200 Personnel Services - Employee Benefits	391,953
300 Purchased Professional and Technical Services	69,556
400 Purchased Property Services	18,700
500 Other Purchased Services	35,871
600 Supplies	93,828
800 Other Objects	10,806
Total Student Activities	\$1,724,069
3300 Community Services	
100 Personnel Services - Salaries	19,000
200 Personnel Services - Employee Benefits	6,446
400 Purchased Property Services	500
600 Supplies	500
Total Community Services	\$26,446
Total Operation of Non-Instructional Services	\$1,750,515
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,489,800
900 Other Uses of Funds	4,915,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,404,800
5200 Interfund Transfers - Out	
900 Other Uses of Funds	866,831
Total Interfund Transfers - Out	\$866,831
5900 Budgetary Reserve	
800 Other Objects	335,948

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$335,948
Total Other Expenditures and Financing Uses	\$9,607,579
TOTAL EXPENDITURES	\$87,982,641

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	16,000,000	16,000,000
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	3,110,000	7,080,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	65,000	65,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$19,775,000	\$23,745,000

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	4,000,000	4,000,000
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		
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	25,000	25,000
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	\$4,025,000	\$4,025,000
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TOTAL CASH AND INVESTMENTS	\$23,800,000	\$27,770,000
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	76,205,000	78,790,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,800,000	1,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$78,005,000	\$80,590,000
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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

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	\$78,005,000	\$80,590,000

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

General Fund	12,000,000	12,000,000
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	200,000	200,000
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	\$12,200,000	\$12,200,000
TOTAL INDEBTEDNESS	\$90,205,000	\$92,790,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,380,357
0850 Unassigned Fund Balance	5,271,404
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,651,761
5900 Budgetary Reserve	335,948
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,987,709