

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Heidi A Orth

(610)944-8111

Extn :1205

**Contact Person**

**Telephone**

**Extension**

\_\_\_\_\_  
horth@fleetwoodasd.org

**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: \$733,989.00 Approved Referendum Exception Amt: \$0.00	Current contractual obligations, increases in PSERS, flat state funding assumptions, as well as consistent use of fund balance to balance the annual budget result in a deficit preliminary budget.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	A budgetary reserve of \$250,000, or roughly .5% of the total expenditure budget, is included to guard against unforeseen expenses in special ed and facilities.
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.	Fund balance is maintained to ensure that the district is able to meet all of its financial obligations if revenues are not sufficient to continue operations.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,648,905
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,589,812
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,238,717</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	32,598,515
7000 Revenue from State Sources	13,749,613
8000 Revenue from Federal Sources	409,173
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$46,757,301</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$50,996,018</u></b>

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Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	28,504,989
6112 Interim Real Estate Taxes	126,500
6113 Public Utility Realty Taxes	29,900
6114 Payments in Lieu of Current Taxes - State / Local	26
6140 Current Act 511 Taxes - Flat Rate Assessments	57,000
6150 Current Act 511 Taxes - Proportional Assessments	2,475,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	575,000
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	115,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	435,300
6910 Rentals	160,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	14,100
6990 Refunds and Other Miscellaneous Revenue	30,000

**REVENUE FROM LOCAL SOURCES \$32,598,515**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	6,060,956
7160 Tuition for Orphans Subsidy	65,000
7271 Special Education funds for School-Aged Pupils	1,460,802
7311 Pupil Transportation Subsidy	800,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	435,677
7330 Health Services (Medical, Dental, Nurse, Act 25)	49,000
7505 Ready to Learn Block Grant	371,717
7810 State Share of Social Security and Medicare Taxes	819,715
7820 State Share of Retirement Contributions	3,626,746

**REVENUE FROM STATE SOURCES \$13,749,613**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	300,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,273
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	8,900
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000

**REVENUE FROM FEDERAL SOURCES \$409,173**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 46,757,301**

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$28,504,989

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$28,504,989

Approx. Tax Levy for Tax Rate Calculation: \$29,696,273

Berks

Total

2017-18 Data		
a. Assessed Value	\$854,244,400	\$854,244,400
b. Real Estate Mills	32.5600	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$1,091,505,982	\$1,091,505,982
d. Assessed Value	\$861,011,100	\$861,011,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$27,814,198	\$27,814,198
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b>		
h. Rebalanced 2017-18 Tax Levy	\$27,814,198	\$27,814,198
(f Total * g)		
i. Base Mills Subject to Index	32.5600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.98844%	95.98844%
k. Tax Levy Needed	\$29,696,273	\$29,696,273
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>		
(k / d * 1000)	34.4900	
<b>III.</b>		
m. Tax Levy Generated by Mills	\$29,696,273	\$29,696,273
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,696,273
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,504,989
(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): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$28,504,989	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$28,504,989	
Approx. Tax Levy for Tax Rate Calculation:	\$29,696,273	

Berks

Total

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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	33.6019	
q. Mills In Excess of Index (if (l > p), (l - p))	0.8881	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$28,931,609	\$28,931,609
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$764,664	\$764,664
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$733,989	\$733,989

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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

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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): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$28,504,989</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$0</b>
<b>Total Approx. Tax Revenue:</b>	<b>\$28,504,989</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$29,696,273</b>

<b>Berks</b>	<b>Total</b>
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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
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$0</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Berks	861,011,100	34.4900	29,696,273			95.98844%	
<b>Totals:</b>	<b>861,011,100</b>		<b>29,696,273</b>	0 =	29,696,273 X	95.98844% =	28,504,989

	<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	\$5.00	\$0.00	57,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 57,000 57,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,160,000	2,160,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	275,000	275,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	40,000	40,000
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 2,475,000 2,475,000**

**Total Act 511, Current Taxes 2,532,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,091,505,982 X</b>	<b>12</b>	<b>13,098,072</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>



Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		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> Berks	32.5600	34.4900	5.93%	No	3.2%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%			
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.2%			

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,675,371
1200 Special Programs - Elementary / Secondary	6,775,441
1300 Vocational Education	1,931,792
1400 Other Instructional Programs - Elementary / Secondary	27,777
<b>Total Instruction</b>	<b>\$27,410,381</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,364,579
2200 Support Services - Instructional Staff	1,957,025
2300 Support Services - Administration	2,623,395
2400 Support Services - Pupil Health	581,382
2500 Support Services - Business	529,553
2600 Operation and Maintenance of Plant Services	3,696,779
2700 Student Transportation Services	2,115,322
2800 Support Services - Central	218,087
2900 Other Support Services	30,200
<b>Total Support Services</b>	<b>\$13,116,322</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	708,898
3300 Community Services	7,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$715,898</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,264,700
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,514,700</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$46,757,301</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	10,988,811
200 Personnel Services - Employee Benefits	6,843,917
400 Purchased Property Services	5,352
500 Other Purchased Services	523,021
600 Supplies	292,925
700 Property	7,924
800 Other Objects	13,421
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,675,371</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,841,554
200 Personnel Services - Employee Benefits	1,972,803
300 Purchased Professional and Technical Services	821,867
400 Purchased Property Services	2,000
500 Other Purchased Services	1,042,820
600 Supplies	18,647
800 Other Objects	75,750
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,775,441</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	485,807
200 Personnel Services - Employee Benefits	297,393
400 Purchased Property Services	2,973
500 Other Purchased Services	1,122,005
600 Supplies	23,614
<b>Total Vocational Education</b>	<b>\$1,931,792</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	19,500
200 Personnel Services - Employee Benefits	8,277
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$27,777</b>
<b>Total Instruction</b>	<b>\$27,410,381</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	780,478
200 Personnel Services - Employee Benefits	455,101
300 Purchased Professional and Technical Services	115,628
500 Other Purchased Services	500
600 Supplies	12,872
<b>Total Support Services - Students</b>	<b>\$1,364,579</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	624,229
200 Personnel Services - Employee Benefits	484,786
300 Purchased Professional and Technical Services	24,000
400 Purchased Property Services	149,700

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	58,500
600 Supplies	274,735
700 Property	339,000
800 Other Objects	2,075
<b>Total Support Services - Instructional Staff</b>	<b>\$1,957,025</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,460,746
200 Personnel Services - Employee Benefits	870,045
300 Purchased Professional and Technical Services	184,850
400 Purchased Property Services	1,990
500 Other Purchased Services	74,966
600 Supplies	6,009
800 Other Objects	24,789
<b>Total Support Services - Administration</b>	<b>\$2,623,395</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	306,037
200 Personnel Services - Employee Benefits	249,492
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	3,992
500 Other Purchased Services	900
600 Supplies	19,461
<b>Total Support Services - Pupil Health</b>	<b>\$581,382</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	271,244
200 Personnel Services - Employee Benefits	187,719
300 Purchased Professional and Technical Services	32,000
400 Purchased Property Services	4,000
500 Other Purchased Services	25,000
600 Supplies	1,090
800 Other Objects	8,500
<b>Total Support Services - Business</b>	<b>\$529,553</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,265,631
200 Personnel Services - Employee Benefits	997,748
400 Purchased Property Services	472,000
500 Other Purchased Services	120,500
600 Supplies	811,500
700 Property	12,000
800 Other Objects	17,400
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,696,779</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	49,774
200 Personnel Services - Employee Benefits	36,858
300 Purchased Professional and Technical Services	3,300
400 Purchased Property Services	5,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,020,390
<b>Total Student Transportation Services</b>	<b>\$2,115,322</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	111,968
200 Personnel Services - Employee Benefits	105,669
500 Other Purchased Services	450
<b>Total Support Services - Central</b>	<b>\$218,087</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	30,200
<b>Total Other Support Services</b>	<b>\$30,200</b>
<b>Total Support Services</b>	<b>\$13,116,322</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	356,052
200 Personnel Services - Employee Benefits	157,846
300 Purchased Professional and Technical Services	96,561
400 Purchased Property Services	5,125
500 Other Purchased Services	64,050
600 Supplies	18,064
800 Other Objects	11,200
<b>Total Student Activities</b>	<b>\$708,898</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	7,000
<b>Total Community Services</b>	<b>\$7,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$715,898</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	674,700
900 Other Uses of Funds	4,590,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,264,700</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,514,700</b>
<b>TOTAL EXPENDITURES</b>	<b>\$46,757,301</b>

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**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	4,875,544	4,575,544
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	608,158	608,158
Other Capital Projects Fund	745,926	745,926
Debt Service Fund		
Food Service / Cafeteria Operations Fund	243,788	243,788
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$6,473,416</b>	<b>\$6,173,416</b>
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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		

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Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$6,473,416** **\$6,173,416**

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	20,520,000	15,930,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	454,031	460,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,454,000	1,654,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$22,428,031</b>	<b>\$18,044,000</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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

**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$22,428,031</b>	<b>\$18,044,000</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$22,428,031</b>	<b>\$18,044,000</b>
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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	4,238,717
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,238,717</b>
<b>5900 Budgetary Reserve</b>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,488,717</b>