

**PRELIMINARY GENERAL FUND BUDGET**

Fiscal Year 2018-2019

**General Fund Budget Approval****Date of Adoption of the General Fund Budget: 01/02/2018**

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**President of the Board - Original Signature Required**

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**Date**

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**Secretary of the Board - Original Signature Required**

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**Date**

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**Chief School Administrator - Original Signature Required**

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**Date**

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Jeffrey Ammerman

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Extn :82403

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**Contact Person**

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**Telephone**

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**Extension**

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**Email Address**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$16,758,849.00 Approved Referendum Exception Amt: \$0.00	Exceptions will be applied for
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To provide for unpredictability of Charter School Tuition
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.	Balance is positive although very small.

<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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$1</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	129,852,634
7000 Revenue from State Sources	51,981,023
8000 Revenue from Federal Sources	2,790,461
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$184,624,118</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$184,624,119</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	113,206,134
6112 Interim Real Estate Taxes	157,000
6113 Public Utility Realty Taxes	110,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	10,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,000,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	77,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,100,000
6910 Rentals	200,000
6920 Contributions and Donations from Private Sources	12,500
6940 Tuition from Patrons	250,000
6990 Refunds and Other Miscellaneous Revenue	460,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$129,852,634</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	25,145,442
7160 Tuition for Orphans Subsidy	200,000
7271 Special Education funds for School-Aged Pupils	5,052,571
7311 Pupil Transportation Subsidy	5,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,200,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	561,418
7330 Health Services (Medical, Dental, Nurse, Act 25)	127,000
7340 State Property Tax Reduction Allocation	3,907,351
7505 Ready to Learn Block Grant	1,103,925
7810 State Share of Social Security and Medicare Taxes	1,847,124
7820 State Share of Retirement Contributions	7,736,192
<b>REVENUE FROM STATE SOURCES</b>	<b>\$51,981,023</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,899,711
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	322,996
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	92,754
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	450,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,790,461</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>184,624,118</b>

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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): 3.0%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	4	
Approx. Tax Revenue from RE Taxes:	\$113,206,285	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,907,351</u>	
Total Approx. Tax Revenue:	\$117,113,636	
Approx. Tax Levy for Tax Rate Calculation:	\$123,071,862	
	Chester	Total

2017-18 Data		
a. Assessed Value	\$2,916,850,398	\$2,916,850,398
b. Real Estate Mills	34.9138	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$4,263,512,826	\$4,263,512,826
d. Assessed Value	\$2,931,793,399	\$2,931,793,399
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$101,838,331	\$101,838,331
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$101,838,331	\$101,838,331
(f Total * g)		
i. Base Mills Subject to Index	34.9138	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$123,071,862	\$123,071,862
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	41.9783	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$123,071,703	\$123,071,703
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$119,164,352
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$113,206,134
(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): 3.0%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$113,206,285
Amount of Tax Relief for Homestead Exclusions	<u>\$3,907,351</u>
Total Approx. Tax Revenue:	\$117,113,636
Approx. Tax Levy for Tax Rate Calculation:	\$123,071,862

	Chester	Total
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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	35.9612	
q. Mills In Excess of Index (if (l > p), (l - p))	6.0171	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$105,430,809	\$105,430,809
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$17,640,894	\$17,640,894
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$16,758,849	\$16,758,849

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): 3.0%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$113,206,285
Amount of Tax Relief for Homestead Exclusions	<u>\$3,907,351</u>
Total Approx. Tax Revenue:	\$117,113,636
Approx. Tax Levy for Tax Rate Calculation:	\$123,071,862

Chester

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,907,351	Lowering RE Tax Rate	\$0	\$3,907,351
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,907,351



CODE								
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	2,931,793,399	41.9783	123,071,703			95.00000%		
<b>Totals:</b>	<b>2,931,793,399</b>		<b>123,071,703</b>	-	3,907,351	=	119,164,352 X 95.00000% = 113,206,134	
				<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			\$5.00	\$0.00	80,000	80,000	
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	
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>80,000</b>	<b>80,000</b>	
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%	8,500,000	8,500,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,500,000	1,500,000	
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	
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>10,000,000</b>	<b>10,000,000</b>	
<b>Total Act 511, Current Taxes</b>							<b>10,080,000</b>	
<b>Act 511 Tax Limit --&gt;</b>					<b>4,263,512,826 X</b>	<b>12</b>	<b>51,162,154</b>	
					<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>	

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	34.9138	41.9783	20.24%	No	3.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	73,709,938
1200 Special Programs - Elementary / Secondary	45,203,950
1300 Vocational Education	3,628,481
1400 Other Instructional Programs - Elementary / Secondary	431,468
1500 Nonpublic School Programs	115,000
1800 Pre-Kindergarten	527,031
<b>Total Instruction</b>	<b>\$123,615,868</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,404,280
2200 Support Services - Instructional Staff	2,583,000
2300 Support Services - Administration	8,234,000
2400 Support Services - Pupil Health	1,180,215
2500 Support Services - Business	1,278,336
2600 Operation and Maintenance of Plant Services	10,521,981
2700 Student Transportation Services	10,146,829
2800 Support Services - Central	3,263,180
2900 Other Support Services	113,000
<b>Total Support Services</b>	<b>\$41,724,821</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,291,872
3300 Community Services	24,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,315,872</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	15,667,000
5900 Budgetary Reserve	2,300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$17,967,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$184,623,561</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	27,076,820
200 Personnel Services - Employee Benefits	19,537,435
300 Purchased Professional and Technical Services	1,150,000
400 Purchased Property Services	195,108
500 Other Purchased Services	24,950,000
600 Supplies	750,000
700 Property	50,000
800 Other Objects	575
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$73,709,938</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,500,000
200 Personnel Services - Employee Benefits	4,500,000
300 Purchased Professional and Technical Services	14,100,000
500 Other Purchased Services	20,769,950
600 Supplies	75,000
700 Property	9,000
800 Other Objects	250,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$45,203,950</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	504,731
200 Personnel Services - Employee Benefits	295,000
400 Purchased Property Services	3,750
500 Other Purchased Services	2,800,000
600 Supplies	25,000
<b>Total Vocational Education</b>	<b>\$3,628,481</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	179,939
200 Personnel Services - Employee Benefits	114,529
500 Other Purchased Services	137,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$431,468</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	115,000
<b>Total Nonpublic School Programs</b>	<b>\$115,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	301,621
200 Personnel Services - Employee Benefits	225,410
<b>Total Pre-Kindergarten</b>	<b>\$527,031</b>
<b>Total Instruction</b>	<b>\$123,615,868</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,354,800

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	1,467,280
300	Purchased Professional and Technical Services	489,400
500	Other Purchased Services	2,800
600	Supplies	75,000
800	Other Objects	15,000
<b>Total Support Services - Students</b>		<b>\$4,404,280</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100	Personnel Services - Salaries	1,050,000
200	Personnel Services - Employee Benefits	850,000
300	Purchased Professional and Technical Services	325,000
500	Other Purchased Services	3,000
600	Supplies	350,000
800	Other Objects	5,000
<b>Total Support Services - Instructional Staff</b>		<b>\$2,583,000</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	4,150,000
200	Personnel Services - Employee Benefits	2,450,000
300	Purchased Professional and Technical Services	1,000,000
400	Purchased Property Services	9,000
500	Other Purchased Services	80,000
600	Supplies	65,000
700	Property	30,000
800	Other Objects	450,000
<b>Total Support Services - Administration</b>		<b>\$8,234,000</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	605,000
200	Personnel Services - Employee Benefits	425,000
300	Purchased Professional and Technical Services	120,215
400	Purchased Property Services	5,000
600	Supplies	25,000
<b>Total Support Services - Pupil Health</b>		<b>\$1,180,215</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	697,085
200	Personnel Services - Employee Benefits	400,000
300	Purchased Professional and Technical Services	50,000
400	Purchased Property Services	44,080
500	Other Purchased Services	65,171
600	Supplies	12,000
800	Other Objects	10,000
<b>Total Support Services - Business</b>		<b>\$1,278,336</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	1,750,000
200	Personnel Services - Employee Benefits	1,650,000
300	Purchased Professional and Technical Services	1,604,831
400	Purchased Property Services	3,108,050

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	365,500
600 Supplies	1,957,000
700 Property	81,000
800 Other Objects	5,600
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$10,521,981</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	122,443
200 Personnel Services - Employee Benefits	81,086
300 Purchased Professional and Technical Services	18,000
500 Other Purchased Services	9,900,000
600 Supplies	25,000
800 Other Objects	300
<b>Total Student Transportation Services</b>	<b>\$10,146,829</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	234,200
200 Personnel Services - Employee Benefits	167,000
300 Purchased Professional and Technical Services	1,200,000
400 Purchased Property Services	493,380
500 Other Purchased Services	275,000
600 Supplies	350,000
700 Property	541,600
800 Other Objects	2,000
<b>Total Support Services - Central</b>	<b>\$3,263,180</b>
<b>2900 <u>Other Support Services</u></b>	
100 Personnel Services - Salaries	61,000
200 Personnel Services - Employee Benefits	10,000
500 Other Purchased Services	42,000
<b>Total Other Support Services</b>	<b>\$113,000</b>
<b>Total Support Services</b>	<b>\$41,724,821</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	615,372
200 Personnel Services - Employee Benefits	245,000
300 Purchased Professional and Technical Services	140,000
400 Purchased Property Services	28,500
500 Other Purchased Services	150,000
600 Supplies	76,000
700 Property	20,000
800 Other Objects	17,000
<b>Total Student Activities</b>	<b>\$1,291,872</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	24,000
<b>Total Community Services</b>	<b>\$24,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,315,872</b>

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<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	7,667,000
900 Other Uses of Funds	8,000,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$15,667,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	2,300,000
<b>Total Budgetary Reserve</b>	<b>\$2,300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$17,967,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$184,623,561</b>

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**Cash and Short-Term Investments**

	<b><u>06/30/2018 Estimate</u></b>	<b><u>06/30/2019 Projection</u></b>
General Fund	2,000,000	2,000,000
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	925,000	875,000
Other Capital Projects Fund	5,400,000	5,100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	300,000	300,000
Other Agency Fund	100,000	100,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,825,000</b>	<b>\$8,475,000</b>

**Long-Term Investments**

	<b><u>06/30/2018 Estimate</u></b>	<b><u>06/30/2019 Projection</u></b>
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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<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	\$8,825,000	\$8,475,000

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	50,000,000	43,000,000
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		
<b>Total General Fund</b>	<b>\$50,000,000</b>	<b>\$43,000,000</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		

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total 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>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>Investment 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 Investment Trust Fund</b>		
<b>Pension 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		
<b>Other Agency 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 Other Agency Fund</b>		
<b>Permanent Fund</b>		
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>\$50,000,000</b>	<b>\$43,000,000</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		
<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>\$50,000,000</b>	<b>\$43,000,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	558
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$558
5900 Budgetary Reserve	2,300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,300,558