

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2018

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Susan Vincent

(267)893-2077

Extn :

Contact Person

Telephone

Extension

svincent@cbsd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2018-2019 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Bucks SD	COUNTY : Bucks	AUN : 122092102
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2018-2019 (compared to 2017-2018)?

Yes

No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$337140650
Ending Unassigned Fund Balance	\$17009100
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Central Bucks SD	County : Bucks	AUN Number : 122092102
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4/24/18
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 5.0% of the 18-19 budget, well below the 8% limitation. This would represent 2 normal payrolls for the district.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This amount represents funds for OPEB, future health care costs, and deferral of future real estate tax increases.

<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	4,150,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	16,600,000
0850 Unassigned Fund Balance	17,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$33,600,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	263,984,117
7000 Revenue from State Sources	70,863,150
8000 Revenue from Federal Sources	2,293,383
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$337,140,650</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$370,740,650</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	217,147,374
6112 Interim Real Estate Taxes	2,100,000
6113 Public Utility Realty Taxes	250,000
6150 Current Act 511 Taxes - Proportional Assessments	31,823,038
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,359,501
6500 Earnings on Investments	1,425,000
6700 Revenues from LEA Activities	371,340
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,457,390
6910 Rentals	45,225
6920 Contributions and Donations from Private Sources	450,000
6940 Tuition from Patrons	578,238
6980 Revenue from Community Services Activities	3,931,000
6990 Refunds and Other Miscellaneous Revenue	46,011
REVENUE FROM LOCAL SOURCES	\$263,984,117
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	18,327,188
7160 Tuition for Orphans Subsidy	162,000
7271 Special Education funds for School-Aged Pupils	7,217,433
7311 Pupil Transportation Subsidy	2,558,235
7312 Nonpublic and Charter School Pupil Transportation Subsidy	655,270
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,085,514
7330 Health Services (Medical, Dental, Nurse, Act 25)	370,000
7340 State Property Tax Reduction Allocation	5,994,705
7505 Ready to Learn Block Grant	1,024,042
7810 State Share of Social Security and Medicare Taxes	6,024,759
7820 State Share of Retirement Contributions	27,444,004
REVENUE FROM STATE SOURCES	\$70,863,150
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	7,119
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	642,005
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	274,340
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	53,474
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,272,340

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program 44,105

REVENUE FROM FEDERAL SOURCES \$2,293,383

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 337,140,650

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$217,147,374
Amount of Tax Relief for Homestead Exclusions	<u>\$6,004,096</u>
Total Approx. Tax Revenue:	\$223,151,470
Approx. Tax Levy for Tax Rate Calculation:	\$228,872,273

Bucks

Total

2017-18 Data		
a. Assessed Value	\$1,826,203,733	\$1,826,203,733
b. Real Estate Mills	124.1000	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$15,389,037,645	\$15,389,037,645
d. Assessed Value	\$1,844,256,830	\$1,844,256,830
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$226,631,883	\$226,631,883
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$226,631,883	\$226,631,883
(f Total * g)		
i. Base Mills Subject to Index	124.1000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.43310%	97.43310%
k. Tax Levy Needed	\$228,872,273	\$228,872,273
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	124.1000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$228,872,273	\$228,872,273
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$222,868,177
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$217,147,374
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$217,147,374
Amount of Tax Relief for Homestead Exclusions	<u>\$6,004,096</u>
Total Approx. Tax Revenue:	\$223,151,470
Approx. Tax Levy for Tax Rate Calculation:	\$228,872,273

Bucks

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	127.0784	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$234,365,207	\$234,365,207
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	\$1,604.00	
Number of Homestead/Farmstead Properties	30145	30145
Median Assessed Value of Homestead Properties		\$37,480

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$217,147,374
Amount of Tax Relief for Homestead Exclusions	<u>\$6,004,096</u>
Total Approx. Tax Revenue:	\$223,151,470
Approx. Tax Levy for Tax Rate Calculation:	\$228,872,273
	Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$5,994,705	Lowering RE Tax Rate	\$0	\$5,994,705
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$9,391			\$9,391
Amount of Tax Relief from State/Local Sources				\$6,004,096

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>
Bucks	1,844,256,830	124.1000	228,872,273			97.43310%	
Totals:	1,844,256,830		228,872,273	6,004,096 =	222,868,177 X	97.43310% =	217,147,374

	<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 0

	<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%	26,993,632	26,107,410
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	5,715,628	5,715,628
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 32,709,260 31,823,038

Total Act 511, Current Taxes 31,823,038

Act 511 Tax Limit -->	15,389,037,645 X	12	184,668,452
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Bucks	124.1000	124.1000	0.00%	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%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	143,041,462
1200 Special Programs - Elementary / Secondary	44,812,408
1300 Vocational Education	4,387,605
1400 Other Instructional Programs - Elementary / Secondary	4,304,019
Total Instruction	\$196,545,494
2000 Support Services	
2100 Support Services - Students	13,935,060
2200 Support Services - Instructional Staff	12,587,698
2300 Support Services - Administration	15,378,921
2400 Support Services - Pupil Health	4,377,070
2500 Support Services - Business	1,898,827
2600 Operation and Maintenance of Plant Services	25,876,687
2700 Student Transportation Services	20,736,858
2800 Support Services - Central	4,491,362
2900 Other Support Services	232,000
Total Support Services	\$99,514,483
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,846,824
3300 Community Services	3,609,405
Total Operation of Non-Instructional Services	\$8,456,229
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	13,024,444
5200 Interfund Transfers - Out	19,600,000
Total Other Expenditures and Financing Uses	\$32,624,444
Total Estimated Expenditures and Other Financing Uses	\$337,140,650

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	87,258,654
200 Personnel Services - Employee Benefits	50,150,277
300 Purchased Professional and Technical Services	37,260
400 Purchased Property Services	840,022
500 Other Purchased Services	1,112,062
600 Supplies	3,440,799
700 Property	179,162
800 Other Objects	23,226
Total Regular Programs - Elementary / Secondary	\$143,041,462
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,891,245
200 Personnel Services - Employee Benefits	16,255,202
300 Purchased Professional and Technical Services	2,928,200
400 Purchased Property Services	6,000
500 Other Purchased Services	1,305,520
600 Supplies	414,706
700 Property	8,500
800 Other Objects	3,035
Total Special Programs - Elementary / Secondary	\$44,812,408
1300 <u>Vocational Education</u>	
500 Other Purchased Services	4,387,605
Total Vocational Education	\$4,387,605
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	810,968
200 Personnel Services - Employee Benefits	464,319
300 Purchased Professional and Technical Services	80,000
400 Purchased Property Services	7,608
500 Other Purchased Services	2,927,847
600 Supplies	13,277
Total Other Instructional Programs - Elementary / Secondary	\$4,304,019
Total Instruction	\$196,545,494
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	8,507,642
200 Personnel Services - Employee Benefits	5,234,023
300 Purchased Professional and Technical Services	100,700
400 Purchased Property Services	300
500 Other Purchased Services	10,270
600 Supplies	81,706
800 Other Objects	419
Total Support Services - Students	\$13,935,060
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	7,069,353
200 Personnel Services - Employee Benefits	4,400,902
300 Purchased Professional and Technical Services	244,641
400 Purchased Property Services	90,700
500 Other Purchased Services	144,263
600 Supplies	615,111
700 Property	20,000
800 Other Objects	2,728
Total Support Services - Instructional Staff	\$12,587,698
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	8,645,054
200 Personnel Services - Employee Benefits	4,947,969
300 Purchased Professional and Technical Services	1,243,059
400 Purchased Property Services	17,800
500 Other Purchased Services	300,044
600 Supplies	164,915
800 Other Objects	60,080
Total Support Services - Administration	\$15,378,921
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	2,642,557
200 Personnel Services - Employee Benefits	1,618,926
300 Purchased Professional and Technical Services	62,420
500 Other Purchased Services	2,000
600 Supplies	49,867
800 Other Objects	1,300
Total Support Services - Pupil Health	\$4,377,070
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,140,863
200 Personnel Services - Employee Benefits	650,134
300 Purchased Professional and Technical Services	67,500
400 Purchased Property Services	10,930
500 Other Purchased Services	10,500
600 Supplies	16,100
800 Other Objects	2,800
Total Support Services - Business	\$1,898,827
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	9,916,865
200 Personnel Services - Employee Benefits	7,162,636
300 Purchased Professional and Technical Services	423,550
400 Purchased Property Services	2,558,228
500 Other Purchased Services	622,805
600 Supplies	4,963,253
700 Property	225,000
800 Other Objects	4,350
Total Operation and Maintenance of Plant Services	\$25,876,687

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	5,694,341
200 Personnel Services - Employee Benefits	4,392,141
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	127,200
500 Other Purchased Services	9,375,726
600 Supplies	1,067,950
700 Property	70,000
800 Other Objects	500
Total Student Transportation Services	\$20,736,858
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,318,324
200 Personnel Services - Employee Benefits	943,243
300 Purchased Professional and Technical Services	410,816
400 Purchased Property Services	1,186,320
500 Other Purchased Services	534,023
600 Supplies	92,836
800 Other Objects	5,800
Total Support Services - Central	\$4,491,362
2900 <u>Other Support Services</u>	
500 Other Purchased Services	232,000
Total Other Support Services	\$232,000
Total Support Services	\$99,514,483
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,591,003
200 Personnel Services - Employee Benefits	1,173,088
300 Purchased Professional and Technical Services	621,833
500 Other Purchased Services	70,500
600 Supplies	344,468
700 Property	45,932
Total Student Activities	\$4,846,824
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,200,234
200 Personnel Services - Employee Benefits	1,104,819
300 Purchased Professional and Technical Services	80,965
400 Purchased Property Services	4,900
500 Other Purchased Services	33,400
600 Supplies	185,087
Total Community Services	\$3,609,405
Total Operation of Non-Instructional Services	\$8,456,229
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	3,109,444
900 Other Uses of Funds	9,915,000
Total Debt Service / Other Expenditures and Financing Uses	\$13,024,444
5200 Interfund Transfers - Out	
900 Other Uses of Funds	19,600,000
Total Interfund Transfers - Out	\$19,600,000
Total Other Expenditures and Financing Uses	\$32,624,444
TOTAL EXPENDITURES	\$337,140,650

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	30,000,000	32,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	42,000,000	42,500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	20,000,000	20,000,000
Food Service / Cafeteria Operations Fund	890,000	850,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments

\$92,890,000

\$95,850,000

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	16,800,000	16,900,000
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		
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	\$16,800,000	\$16,900,000
TOTAL CASH AND INVESTMENTS	\$109,690,000	\$112,750,000

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	64,415,000	54,500,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,833,073	1,869,734
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$66,248,073	\$56,369,734
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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

2018-2019 Final General Fund Budget

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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

<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 Permanent Fund		
Total Long-Term Indebtedness	\$66,248,073	\$56,369,734

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$66,248,073	\$56,369,734
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Account Description	Amounts
0810 Nonspendable Fund Balance	4,150,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	16,590,900
0850 Unassigned Fund Balance	17,009,100
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$33,600,000

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$37,750,000
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