

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/04/2017

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

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Extn :

Contact Person

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Extension

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Email Address

<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 amount represents 4.6% of the 18/19 budget, well below the 8% limitation. This amount will cover less than one month's expenses for the school 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	4,000,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	16,590,000
0850 Unassigned Fund Balance	15,200,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$31,790,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	270,127,576
7000 Revenue from State Sources	64,148,981
8000 Revenue from Federal Sources	2,306,223
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$336,582,780</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$368,372,780</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	223,107,853
6112 Interim Real Estate Taxes	1,877,750
6113 Public Utility Realty Taxes	279,244
6150 Current Act 511 Taxes - Proportional Assessments	31,870,840
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,813,676
6500 Earnings on Investments	1,254,510
6700 Revenues from LEA Activities	380,693
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,505,626
6910 Rentals	48,998
6920 Contributions and Donations from Private Sources	546,210
6940 Tuition from Patrons	623,524
6960 Services Provided Other Local Governmental Units / LEAs	4,500
6980 Revenue from Community Services Activities	3,751,897
6990 Refunds and Other Miscellaneous Revenue	62,255

REVENUE FROM LOCAL SOURCES \$270,127,576**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	18,439,681
7160 Tuition for Orphans Subsidy	202,500
7271 Special Education funds for School-Aged Pupils	7,244,266
7311 Pupil Transportation Subsidy	2,518,713
7312 Nonpublic and Charter School Pupil Transportation Subsidy	664,561
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	216,406
7330 Health Services (Medical, Dental, Nurse, Act 25)	370,000
7505 Ready to Learn Block Grant	1,024,042
7810 State Share of Social Security and Medicare Taxes	6,024,808
7820 State Share of Retirement Contributions	27,444,004

REVENUE FROM STATE SOURCES \$64,148,981**REVENUE FROM FEDERAL SOURCES**

8513 IDEA, Section 619	7,119
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	654,845
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
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REVENUE FROM FEDERAL SOURCES	\$2,306,223
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	336,582,780
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Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$223,107,853	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$223,107,853	
Approx. Tax Levy for Tax Rate Calculation:	\$228,687,836	

	Bucks	Total
<hr/>		
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	\$1,842,770,636	\$1,842,770,636
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
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%
II. 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		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.56000%	97.56000%
k. Tax Levy Needed	\$228,687,836	\$228,687,836
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	124.1000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$228,687,836	\$228,687,836
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$228,687,836
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$223,107,853
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$223,107,853	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$223,107,853	
Approx. Tax Levy for Tax Rate Calculation:	\$228,687,836	
	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)	\$234,176,344	\$234,176,344
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$223,107,853
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$223,107,853
Approx. Tax Levy for Tax Rate Calculation:	\$228,687,836
	Bucks

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>
Bucks	1,842,770,636	124.1000	228,687,836			97.56000%	
Totals:	1,842,770,636		228,687,836	0 =	228,687,836 X	97.56000%	= 223,107,853

	<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%	26,684,632	26,085,570
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	5,785,270	5,785,270
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 32,469,902 31,870,840

Total Act 511, Current Taxes 31,870,840

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:		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> 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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	143,709,018
1200 Special Programs - Elementary / Secondary	44,007,238
1300 Vocational Education	4,641,000
1400 Other Instructional Programs - Elementary / Secondary	3,440,526
Total Instruction	\$195,797,782
2000 Support Services	
2100 Support Services - Students	14,679,123
2200 Support Services - Instructional Staff	12,604,386
2300 Support Services - Administration	15,140,602
2400 Support Services - Pupil Health	4,377,680
2500 Support Services - Business	2,150,585
2600 Operation and Maintenance of Plant Services	26,065,983
2700 Student Transportation Services	20,396,856
2800 Support Services - Central	3,679,140
2900 Other Support Services	239,700
Total Support Services	\$99,334,055
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,503,272
3300 Community Services	3,988,884
Total Operation of Non-Instructional Services	\$8,492,156
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	\$336,248,437

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	87,615,495
200 Personnel Services - Employee Benefits	51,653,839
300 Purchased Professional and Technical Services	49,225
400 Purchased Property Services	748,991
500 Other Purchased Services	990,420
600 Supplies	2,374,657
700 Property	261,390
800 Other Objects	15,001
Total Regular Programs - Elementary / Secondary	\$143,709,018
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,362,641
200 Personnel Services - Employee Benefits	15,672,752
300 Purchased Professional and Technical Services	2,902,273
400 Purchased Property Services	6,890
500 Other Purchased Services	1,768,216
600 Supplies	218,471
700 Property	72,935
800 Other Objects	3,060
Total Special Programs - Elementary / Secondary	\$44,007,238
1300 <u>Vocational Education</u>	
500 Other Purchased Services	4,641,000
Total Vocational Education	\$4,641,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	785,160
200 Personnel Services - Employee Benefits	416,598
300 Purchased Professional and Technical Services	84,660
500 Other Purchased Services	2,128,230
600 Supplies	25,878
Total Other Instructional Programs - Elementary / Secondary	\$3,440,526
Total Instruction	\$195,797,782
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	8,796,248
200 Personnel Services - Employee Benefits	5,664,150
300 Purchased Professional and Technical Services	111,445
400 Purchased Property Services	742
500 Other Purchased Services	5,508
600 Supplies	100,082
800 Other Objects	948
Total Support Services - Students	\$14,679,123
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	7,033,049

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	4,446,212
300 Purchased Professional and Technical Services	108,833
400 Purchased Property Services	89,533
500 Other Purchased Services	121,216
600 Supplies	723,774
700 Property	74,005
800 Other Objects	7,764
Total Support Services - Instructional Staff	\$12,604,386
2300 Support Services - Administration	
100 Personnel Services - Salaries	8,374,546
200 Personnel Services - Employee Benefits	4,937,892
300 Purchased Professional and Technical Services	1,260,550
400 Purchased Property Services	20,246
500 Other Purchased Services	362,188
600 Supplies	90,289
700 Property	30,375
800 Other Objects	64,516
Total Support Services - Administration	\$15,140,602
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	2,638,224
200 Personnel Services - Employee Benefits	1,619,980
300 Purchased Professional and Technical Services	59,078
500 Other Purchased Services	1,020
600 Supplies	45,331
700 Property	13,260
800 Other Objects	787
Total Support Services - Pupil Health	\$4,377,680
2500 Support Services - Business	
100 Personnel Services - Salaries	1,130,733
200 Personnel Services - Employee Benefits	653,607
300 Purchased Professional and Technical Services	30,600
400 Purchased Property Services	296,376
500 Other Purchased Services	18,054
600 Supplies	14,585
700 Property	2,040
800 Other Objects	4,590
Total Support Services - Business	\$2,150,585
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	9,904,405
200 Personnel Services - Employee Benefits	7,277,376
400 Purchased Property Services	5,199,739
500 Other Purchased Services	657,304
600 Supplies	2,870,700
700 Property	152,175
800 Other Objects	4,284

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$26,065,983
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	5,683,922
200 Personnel Services - Employee Benefits	4,540,664
300 Purchased Professional and Technical Services	3,060
400 Purchased Property Services	124,550
500 Other Purchased Services	9,227,947
600 Supplies	759,900
700 Property	56,100
800 Other Objects	713
Total Student Transportation Services	\$20,396,856
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,312,976
200 Personnel Services - Employee Benefits	829,911
300 Purchased Professional and Technical Services	205,211
400 Purchased Property Services	776,916
500 Other Purchased Services	462,737
600 Supplies	88,189
700 Property	2,550
800 Other Objects	650
Total Support Services - Central	\$3,679,140
2900 <u>Other Support Services</u>	
500 Other Purchased Services	239,700
Total Other Support Services	\$239,700
Total Support Services	\$99,334,055
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,348,335
200 Personnel Services - Employee Benefits	1,082,972
300 Purchased Professional and Technical Services	581,963
500 Other Purchased Services	48,865
600 Supplies	366,488
700 Property	74,649
Total Student Activities	\$4,503,272
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,350,426
200 Personnel Services - Employee Benefits	1,204,295
300 Purchased Professional and Technical Services	91,254
400 Purchased Property Services	5,618
500 Other Purchased Services	33,966
600 Supplies	297,766
700 Property	5,559
Total Community Services	\$3,988,884
Total Operation of Non-Instructional Services	\$8,492,156

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</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 <u>Interfund Transfers - Out</u>	
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	\$336,248,437

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	28,000,000	31,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	33,800,000	38,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	20,000,000	20,000,000
Food Service / Cafeteria Operations Fund	800,000	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	\$82,600,000	\$90,350,000

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	15,000,000	15,000,000
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		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$15,000,000	\$15,000,000
TOTAL CASH AND INVESTMENTS	\$97,600,000	\$105,350,000

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

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	\$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	4,000,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	16,590,900
0850 Unassigned Fund Balance	15,533,443
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$32,124,343

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$36,124,843
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