

LEA Name : Wilson SD

Class : 2

AUN Number : 114069103

County : Berks

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

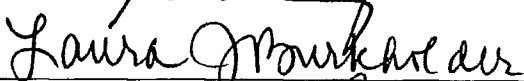
Date of Adoption of the General Fund Budget: 06/18/2018



President of the Board - Original Signature Required

6/18/2018

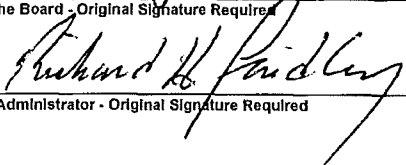
Date



Secretary of the Board - Original Signature Required

6-18-18

Date



Chief School Administrator - Original Signature Required

6-18-18

Date

Jessica Schnettler

Contact Person

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<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,774,743	
0840 Assigned Fund Balance	1,000,000	
0850 Unassigned Fund Balance	8,007,512	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$13,782,255</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	77,151,386	
7000 Revenue from State Sources	24,859,968	
8000 Revenue from Federal Sources	1,171,646	
9000 Other Financing Sources	220,000	
Total Estimated Revenues And Other Financing Sources		<u>\$103,403,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$117,185,255</u>

2018-2019 Final General Fund Budget

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Estimated Revenues and Other Financing Sources: Detail

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	63,815,586
6112 Interim Real Estate Taxes	214,000
6113 Public Utility Realty Taxes	73,000
6114 Payments in Lieu of Current Taxes - State / Local	1,015
6120 Current Per Capita Taxes, Section 679	120,000
6140 Current Act 511 Taxes - Flat Rate Assessments	239,000
6150 Current Act 511 Taxes - Proportional Assessments	8,630,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	949,000
6500 Earnings on Investments	571,000
6700 Revenues from LEA Activities	319,275
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,031,000
6910 Rentals	172,000
6920 Contributions and Donations from Private Sources	37,500
6940 Tuition from Patrons	540,950
6960 Services Provided Other Local Governmental Units / LEAs	143,000
6980 Revenue from Community Services Activities	114,000
6990 Refunds and Other Miscellaneous Revenue	181,060
REVENUE FROM LOCAL SOURCES	\$77,151,386
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,314,719
7160 Tuition for Orphans Subsidy	157,000
7271 Special Education funds for School-Aged Pupils	2,468,357
7311 Pupil Transportation Subsidy	814,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	93,660
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,291,600
7330 Health Services (Medical, Dental, Nurse, Act 25)	114,000
7340 State Property Tax Reduction Allocation	1,388,473
7505 Ready to Learn Block Grant	579,495
7810 State Share of Social Security and Medicare Taxes	1,791,210
7820 State Share of Retirement Contributions	7,847,454
REVENUE FROM STATE SOURCES	\$24,869,968
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	670,074
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	149,800

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	38,837
8517 NCLB, Title IV - 21st Century Schools	27,935
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	260,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$1,171,646
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	220,000
OTHER FINANCING SOURCES	\$220,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	103,403,000

2018-2019 Final General Fund Budget

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Real Estate Tax Rate (RETR) Report

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$63,815,586
Amount of Tax Relief for Homestead Exclusions: \$1,388,831
Total Approx. Tax Revenue: \$65,204,417
Approx. Tax Levy for Tax Rate Calculation: \$67,178,095

Berks

Total

2017-18 Data

a. Assessed Value	\$2,608,431,800	\$2,608,431,800
b. Real Estate Mills	25.2900	

I. 2018-19 Data

c. 2016 STEB Market Value	\$3,416,345,599	\$3,416,345,599
d. Assessed Value	\$2,616,988,500	\$2,616,988,500
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy	\$65,967,240	\$65,967,240
(a * b)		

2018-19 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$65,967,240	\$65,967,240
(f Total * g)		
i. Base Mills Subject to Index	25.2900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$67,178,095	\$67,178,095
(Approx. Tax Levy * g)		

I. 2018-19 Real Estate Tax Rate	25.6700	
(k / d * 1000)		

m. Tax Levy Generated by Mills	\$67,178,095	\$67,178,095
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$65,789,264
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$63,815,586
(n * Est. Pct. Collection)		

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Real Estate Tax Rate (RETR) Report

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$63,815,586
 Amount of Tax Relief for Homestead Exclusions \$1,388,831
 Total Approx. Tax Revenue: \$65,204,417
 Approx. Tax Levy for Tax Rate Calculation: \$67,178,095

Berks

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	26.0234	
q. Mills In Excess of Index (if $(l > p)$, $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$68,102,939	\$68,102,939
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,029.00	
Number of Homestead/Farmstead Properties	8976	8976
Median Assessed Value of Homestead Properties		\$120,000

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$63,815,586
Amount of Tax Relief for Homestead Exclusions	<u>\$1,388,831</u>
Total Approx. Tax Revenue:	\$65,204,417
Approx. Tax Levy for Tax Rate Calculation:	\$67,178,095

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,388,473	Lowering RE Tax Rate	\$0	\$1,388,473
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$358			\$358
Amount of Tax Relief from State/Local Sources				\$1,388,831

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	2,616,988,500	25.6700	67,178,095			97.00000%	
Totals:	2,616,988,500		67,178,095	- 1,388,831	= 65,789,264	X 97.00000%	= 63,815,586

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		120,000
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	\$5.00	\$0.00	120,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	119,000
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			239,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,850,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	980,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.000	1,800,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			8,630,000
Total Act 511, Current Taxes			8,869,000
Act 511 Tax Limit -->	3,416,345,699	X	12
	Market Value		Mills
			(511 Limit)

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>									
	Berks	25.2900	25.6700	1.51%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	2.9%				

2018-2019 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Budget Summary

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	42,572,465
1200 Special Programs - Elementary / Secondary	16,689,290
1300 Vocational Education	2,588,590
1400 Other Instructional Programs - Elementary / Secondary	364,406
1500 Nonpublic School Programs	20,134
Total Instruction	\$62,234,885
2000 Support Services	
2100 Support Services - Students	3,740,508
2200 Support Services - Instructional Staff	5,981,449
2300 Support Services - Administration	5,885,266
2400 Support Services - Pupil Health	876,196
2500 Support Services - Business	902,889
2600 Operation and Maintenance of Plant Services	7,419,367
2700 Student Transportation Services	3,296,372
2800 Support Services - Central	644,824
2900 Other Support Services	217,000
Total Support Services	\$28,963,871
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,433,238
3300 Community Services	158,506
Total Operation of Non-Instructional Services	\$2,591,744
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	11,837,500
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$12,837,500
Total Estimated Expenditures and Other Financing Uses	\$106,628,000

2018-2019 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	24,883,006
200 Personnel Services - Employee Benefits	15,433,399
300 Purchased Professional and Technical Services	152,574
400 Purchased Property Services	223,925
500 Other Purchased Services	659,014
600 Supplies	1,160,434
700 Property	48,995
800 Other Objects	11,118
Total Regular Programs - Elementary / Secondary	\$42,572,465
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,060,406
200 Personnel Services - Employee Benefits	4,519,334
300 Purchased Professional and Technical Services	938,050
400 Purchased Property Services	3,700
500 Other Purchased Services	2,864,100
600 Supplies	288,000
700 Property	15,000
800 Other Objects	700
Total Special Programs - Elementary / Secondary	\$16,689,290
1300 Vocational Education	
100 Personnel Services - Salaries	941,282
200 Personnel Services - Employee Benefits	552,554
300 Purchased Professional and Technical Services	400
400 Purchased Property Services	3,000
500 Other Purchased Services	1,049,054
600 Supplies	42,300
Total Vocational Education	\$2,588,590
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	87,730
200 Personnel Services - Employee Benefits	36,796
300 Purchased Professional and Technical Services	2,775
400 Purchased Property Services	1,000
500 Other Purchased Services	236,105
Total Other Instructional Programs - Elementary / Secondary	\$364,406
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	20,134
Total Nonpublic School Programs	\$20,134
Total Instruction	\$62,234,885
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,223,508
200 Personnel Services - Employee Benefits	1,431,214

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	42,989
400 Purchased Property Services	3,833
500 Other Purchased Services	7,275
600 Supplies	29,526
800 Other Objects	2,163
Total Support Services - Students	\$3,740,508
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,460,316
200 Personnel Services - Employee Benefits	1,802,021
300 Purchased Professional and Technical Services	81,596
400 Purchased Property Services	744,703
500 Other Purchased Services	161,228
600 Supplies	651,185
700 Property	67,500
800 Other Objects	12,900
Total Support Services - Instructional Staff	\$5,981,449
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,064,361
200 Personnel Services - Employee Benefits	2,005,172
300 Purchased Professional and Technical Services	572,560
400 Purchased Property Services	4,500
500 Other Purchased Services	122,175
600 Supplies	60,862
700 Property	400
800 Other Objects	55,236
Total Support Services - Administration	\$5,885,266
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	540,176
200 Personnel Services - Employee Benefits	313,279
300 Purchased Professional and Technical Services	6,509
400 Purchased Property Services	1,855
500 Other Purchased Services	289
600 Supplies	14,088
Total Support Services - Pupil Health	\$876,196
2500 Support Services - Business	
100 Personnel Services - Salaries	471,545
200 Personnel Services - Employee Benefits	361,144
300 Purchased Professional and Technical Services	31,700
400 Purchased Property Services	3,200
500 Other Purchased Services	6,000
600 Supplies	11,200
700 Property	6,000
800 Other Objects	12,100
Total Support Services - Business	\$902,889
2600 Operation and Maintenance of Plant Services	

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,529,532
200 Personnel Services - Employee Benefits	2,032,030
300 Purchased Professional and Technical Services	42,120
400 Purchased Property Services	715,890
500 Other Purchased Services	222,965
600 Supplies	1,810,940
700 Property	55,000
800 Other Objects	10,890
Total Operation and Maintenance of Plant Services	\$7,419,367
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,541,340
200 Personnel Services - Employee Benefits	694,332
300 Purchased Professional and Technical Services	39,100
400 Purchased Property Services	33,900
500 Other Purchased Services	309,050
600 Supplies	401,900
700 Property	272,000
800 Other Objects	4,750
Total Student Transportation Services	\$3,296,372
2800 Support Services - Central	
100 Personnel Services - Salaries	233,977
200 Personnel Services - Employee Benefits	196,417
300 Purchased Professional and Technical Services	181,100
400 Purchased Property Services	3,380
500 Other Purchased Services	22,050
600 Supplies	5,300
800 Other Objects	2,600
Total Support Services - Central	\$644,824
2900 Other Support Services	
400 Purchased Property Services	12,000
500 Other Purchased Services	205,000
Total Other Support Services	\$217,000
Total Support Services	\$28,963,871
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,304,403
200 Personnel Services - Employee Benefits	624,706
300 Purchased Professional and Technical Services	122,184
400 Purchased Property Services	26,100
500 Other Purchased Services	63,500
600 Supplies	235,625
800 Other Objects	56,720
Total Student Activities	\$2,433,238
3300 Community Services	

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	76,420
200 Personnel Services - Employee Benefits	14,526
300 Purchased Professional and Technical Services	44,000
400 Purchased Property Services	10,000
600 Supplies	13,560
Total Community Services	\$158,506
Total Operation of Non-Instructional Services	\$2,591,744
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	11,837,500
Total Interfund Transfers - Out	\$11,837,500
5900 Budgetary Reserve	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$12,837,500
TOTAL EXPENDITURES	\$106,628,000

2018-2019 Final General Fund Budget

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Schedule Of Cash And Investments (CAIN)

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Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	18,500,000	18,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	7,000,000	6,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
Child Care Operations Fund	500,000	500,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	30,000	30,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$26,730,000	\$26,730,000

Long-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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		

<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	\$26,730,000	\$25,730,000

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Schedule Of Indebtedness (DEBT)

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<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	73,160,000	63,705,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,250,000	1,250,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	15,600,000	16,550,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$90,010,000	\$81,505,000
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		
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		
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		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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Schedule Of Indebtedness (DEBT)

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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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Schedule Of Indebtedness (DEBT)

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<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	88,000	88,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$88,000	\$88,000
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)	240,000	272,000
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund	\$240,000	\$272,000
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		

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Schedule Of Indebtedness (DEBT)

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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		
0580 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$90,338,000	\$81,865,000

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	13,700,000	13,700,000
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	250,000	250,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	90,000	90,000
Child Care Operations Fund	60,000	60,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$14,300,000	\$14,300,000
TOTAL INDEBTEDNESS	\$104,638,000	\$98,165,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,574,743
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,982,512
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,557,255
5900 Budgetary Reserve	1,000,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,557,255
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