

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019


General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2018




 President of the Board - Original Signature Required

 Date 6/26/18



 Secretary of the Board - Original Signature Required

 Date 6-26-18



 Chief School Administrator - Original Signature Required

 Date 7-2-18

David J Miller

 Contact Person

(484)641-5526 Extn :

 Telephone Extension

dmiller@kasd.org

 Email Address

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

Proposed General Fund Budget Approval

Proposed
Date of Adoption of the General Fund Budget: 5/7/18

Randy T. Bl

President of the Board - Original Signature Required

5-14-18

Date

Ricci DeWough

Secretary of the Board - Original Signature Required

5-14-18

Date

Mike F. Fio

Chief School Administrator - Original Signature Required

5-15-18

Date

David J Miller

Contact Person

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	We are budgeting a Budgetary Reserve
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.	We are estimating that we will have an Unassigned Fund Balance next year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Future Capital Projects 1,280,408 Future PSERS Contributions 4,997
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	We are estimating that expenditures will be greater than revenues in our 2019-20 budget and therefore are entering an Assigned Fund Balance amount.

<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	8,003
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,843,705
0840 Assigned Fund Balance	778,160
0850 Unassigned Fund Balance	2,552,763
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,174,628</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	22,779,295
7000 Revenue from State Sources	8,892,996
8000 Revenue from Federal Sources	581,602
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$32,253,893</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$38,428,521</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	19,495,751
6112 Interim Real Estate Taxes	51,920
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	12,000
6120 Current Per Capita Taxes, Section 679	34,500
6140 Current Act 511 Taxes - Flat Rate Assessments	70,000
6150 Current Act 511 Taxes - Proportional Assessments	1,856,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	787,624
6500 Earnings on Investments	56,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	260,000
6910 Rentals	67,500
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	2,500
6990 Refunds and Other Miscellaneous Revenue	40,500

REVENUE FROM LOCAL SOURCES \$22,779,295

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	3,423,621
7160 Tuition for Orphans Subsidy	80,000
7220 Vocational Education	50,000
7271 Special Education funds for School-Aged Pupils	928,763
7311 Pupil Transportation Subsidy	526,626
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	256,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	611,210
7505 Ready to Learn Block Grant	140,805
7810 State Share of Social Security and Medicare Taxes	510,000
7820 State Share of Retirement Contributions	2,340,971

REVENUE FROM STATE SOURCES \$8,892,996

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	205,579
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	49,755
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	323,768

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
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REVENUE FROM FEDERAL SOURCES	\$581,602
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,253,893
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Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,495,751	
Amount of Tax Relief for Homestead Exclusions	<u>\$611,273</u>	
Total Approx. Tax Revenue:	\$20,107,024	
Approx. Tax Levy for Tax Rate Calculation:	\$21,036,366	

	Berks	Total
<hr/>		
2017-18 Data		
a. Assessed Value	\$685,254,200	\$685,254,200
b. Real Estate Mills	29.9543	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$988,406,918	\$988,406,918
d. Assessed Value	\$702,282,000	\$702,282,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2017-18 Calculations		
f. 2017-18 Tax Levy	\$20,526,310	\$20,526,310
(a * b)		
2018-19 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$20,526,310	\$20,526,310
(f Total * g)		
i. Base Mills Subject to Index	29.9543	
(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	95.45000%	95.45000%
k. Tax Levy Needed	\$21,036,366	\$21,036,366
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	29.9543	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$21,036,366	\$21,036,366
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$20,425,093
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,495,751
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,495,751	
Amount of Tax Relief for Homestead Exclusions	<u>\$611,273</u>	
Total Approx. Tax Revenue:	\$20,107,024	
Approx. Tax Levy for Tax Rate Calculation:	\$21,036,366	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.6732	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$21,541,236	\$21,541,236
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	\$6,318.00	
Number of Homestead/Farmstead Properties	3240	3240
Median Assessed Value of Homestead Properties		\$103,650

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,495,751
Amount of Tax Relief for Homestead Exclusions	<u>\$611,273</u>
Total Approx. Tax Revenue:	\$20,107,024
Approx. Tax Levy for Tax Rate Calculation:	\$21,036,366

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$611,210	Lowering RE Tax Rate	\$0	\$611,210
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$63			\$63
Amount of Tax Relief from State/Local Sources				\$611,273

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	702,282,000	29.9543	21,036,366			95.45000%	
Totals:	702,282,000		21,036,366	611,273 =	20,425,093 X	95.45000% =	19,495,751

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		34,500
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	34,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	35,500
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 70,000 70,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,580,000	1,580,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	236,000	236,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	40,000	40,000
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,856,000 1,856,000

Total Act 511, Current Taxes 1,926,000

Act 511 Tax Limit -->	988,406,918 X	12	11,860,883
	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> Berks	29.9543	29.9543	0.00%	Yes	2.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%				
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%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	2.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,367,953
1200 Special Programs - Elementary / Secondary	4,629,097
1300 Vocational Education	1,051,146
1400 Other Instructional Programs - Elementary / Secondary	184,023
1600 Adult Education Programs	4,600
Total Instruction	\$19,236,819
2000 Support Services	
2100 Support Services - Students	1,050,235
2200 Support Services - Instructional Staff	1,675,005
2300 Support Services - Administration	2,127,254
2400 Support Services - Pupil Health	526,816
2500 Support Services - Business	480,265
2600 Operation and Maintenance of Plant Services	2,643,428
2700 Student Transportation Services	1,474,458
2800 Support Services - Central	74,710
2900 Other Support Services	28,000
Total Support Services	\$10,080,171
3000 Operation of Non-Instructional Services	
3200 Student Activities	714,695
3300 Community Services	16,290
Total Operation of Non-Instructional Services	\$730,985
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,647,003
5200 Interfund Transfers - Out	248,473
5900 Budgetary Reserve	316,780
Total Other Expenditures and Financing Uses	\$3,212,256
Total Estimated Expenditures and Other Financing Uses	\$33,260,231

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	7,316,763
200 Personnel Services - Employee Benefits	4,260,071
300 Purchased Professional and Technical Services	302,124
400 Purchased Property Services	39,565
500 Other Purchased Services	1,095,625
600 Supplies	315,150
700 Property	38,655
Total Regular Programs - Elementary / Secondary	\$13,367,953
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,304,587
200 Personnel Services - Employee Benefits	1,550,683
300 Purchased Professional and Technical Services	21,500
400 Purchased Property Services	1,200
500 Other Purchased Services	700,177
600 Supplies	33,400
700 Property	7,550
800 Other Objects	10,000
Total Special Programs - Elementary / Secondary	\$4,629,097
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	288,352
200 Personnel Services - Employee Benefits	170,551
500 Other Purchased Services	580,628
600 Supplies	11,615
Total Vocational Education	\$1,051,146
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	118,391
200 Personnel Services - Employee Benefits	65,632
Total Other Instructional Programs - Elementary / Secondary	\$184,023
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	4,600
Total Adult Education Programs	\$4,600
Total Instruction	\$19,236,819
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	648,667
200 Personnel Services - Employee Benefits	382,683
300 Purchased Professional and Technical Services	12,000
500 Other Purchased Services	1,780
600 Supplies	5,105
Total Support Services - Students	\$1,050,235
2200 <u>Support Services - Instructional Staff</u>	

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	718,679
200 Personnel Services - Employee Benefits	481,656
300 Purchased Professional and Technical Services	140,475
400 Purchased Property Services	10,000
500 Other Purchased Services	47,600
600 Supplies	236,472
700 Property	38,478
800 Other Objects	1,645
Total Support Services - Instructional Staff	\$1,675,005
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,115,326
200 Personnel Services - Employee Benefits	746,561
300 Purchased Professional and Technical Services	126,222
400 Purchased Property Services	2,870
500 Other Purchased Services	60,250
600 Supplies	43,910
700 Property	5,535
800 Other Objects	26,580
Total Support Services - Administration	\$2,127,254
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	242,130
200 Personnel Services - Employee Benefits	159,761
300 Purchased Professional and Technical Services	116,075
500 Other Purchased Services	150
600 Supplies	8,700
Total Support Services - Pupil Health	\$526,816
2500 Support Services - Business	
100 Personnel Services - Salaries	232,805
200 Personnel Services - Employee Benefits	180,902
300 Purchased Professional and Technical Services	44,520
400 Purchased Property Services	7,538
500 Other Purchased Services	3,200
600 Supplies	9,800
700 Property	1,000
800 Other Objects	500
Total Support Services - Business	\$480,265
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	755,115
200 Personnel Services - Employee Benefits	710,207
300 Purchased Professional and Technical Services	16,480
400 Purchased Property Services	809,528
500 Other Purchased Services	137,399
600 Supplies	201,344
700 Property	12,900
800 Other Objects	455

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,643,428
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	109,384
200 Personnel Services - Employee Benefits	88,830
300 Purchased Professional and Technical Services	5,250
400 Purchased Property Services	11,200
500 Other Purchased Services	1,203,069
600 Supplies	27,625
700 Property	29,000
800 Other Objects	100
Total Student Transportation Services	\$1,474,458
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	2,650
600 Supplies	11,060
700 Property	5,000
800 Other Objects	1,000
Total Support Services - Central	\$74,710
2900 <u>Other Support Services</u>	
800 Other Objects	28,000
Total Other Support Services	\$28,000
Total Support Services	\$10,080,171
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	404,996
200 Personnel Services - Employee Benefits	170,949
300 Purchased Professional and Technical Services	21,000
400 Purchased Property Services	15,000
500 Other Purchased Services	60,550
600 Supplies	38,900
800 Other Objects	3,300
Total Student Activities	\$714,695
3300 <u>Community Services</u>	
500 Other Purchased Services	16,050
600 Supplies	240
Total Community Services	\$16,290
Total Operation of Non-Instructional Services	\$730,985
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	509,659
900 Other Uses of Funds	2,137,344
Total Debt Service / Other Expenditures and Financing Uses	\$2,647,003
5200 <u>Interfund Transfers - Out</u>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	248,473
Total Interfund Transfers - Out	\$248,473
5900 Budgetary Reserve	
800 Other Objects	316,780
Total Budgetary Reserve	\$316,780
Total Other Expenditures and Financing Uses	\$3,212,256
TOTAL EXPENDITURES	\$33,260,231

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	7,539,485	6,533,147
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	100,000	100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	425,964	130,000
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	\$8,065,449	\$6,763,147

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

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

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$8,065,449	\$6,763,147
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	27,705,000	25,875,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	465,615	230,349
0540 Accumulated Compensated Absences	357,864	352,299
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	894,815	908,789
0599 Other Noncurrent Liabilities		

Total General Fund	\$29,423,294	\$27,366,437
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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

<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	\$29,423,294	\$27,366,437

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	\$29,423,294	\$27,366,437
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Account Description	Amounts
0810 Nonspendable Fund Balance	8,003
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,997
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	4,663,293
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,168,290
5900 Budgetary Reserve	316,780
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,493,073