

PROPOSED GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/12/2018

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

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PROPOSED 2018-19 BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Great Valley SD	COUNTY : Chester	AUN : 124153503
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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	\$105700000
Ending Unassigned Fund Balance	\$4833287
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.6%

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 : Great Valley SD	County : Chester	AUN Number : 124153503
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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
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

PROPOSED 2018-19 BUDGET

ITEM

AMOUNTS

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	6,300,000
0840 Assigned Fund Balance	4,100,000
0850 Unassigned Fund Balance	5,082,707

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year \$15,482,707

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	85,883,070
7000 Revenue from State Sources	15,276,452
8000 Revenue from Federal Sources	691,058
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources \$101,850,580

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation \$117,333,287

PROPOSED 2018-19 BUDGET

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	78,618,470
6112 Interim Real Estate Taxes	2,000,000
6113 Public Utility Realty Taxes	75,000
6150 Current Act 511 Taxes - Proportional Assessments	2,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,450,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	370,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	440,000
6910 Rentals	280,000
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	134,000

REVENUE FROM LOCAL SOURCES \$85,883,070

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	4,625,000
7160 Tuition for Orphans Subsidy	60,000
7271 Special Education funds for School-Aged Pupils	1,640,000
7311 Pupil Transportation Subsidy	925,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	240,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	92,000
7340 State Property Tax Reduction Allocation	1,024,118
7505 Ready to Learn Block Grant	135,000
7810 State Share of Social Security and Medicare Taxes	1,598,532
7820 State Share of Retirement Contributions	6,936,802

REVENUE FROM STATE SOURCES \$15,276,452

REVENUE FROM FEDERAL SOURCES

8200 Unrestricted Grants-in-Aid from the Federal Government Through the Commonwealth of Pa	300,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	215,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	92,944
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	18,114
8732 ARRA - Qualified School Construction Bonds (QSCB)	65,000

REVENUE FROM FEDERAL SOURCES \$691,058

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 101,850,580

PROPOSED 2018-19 BUDGET

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$78,618,470

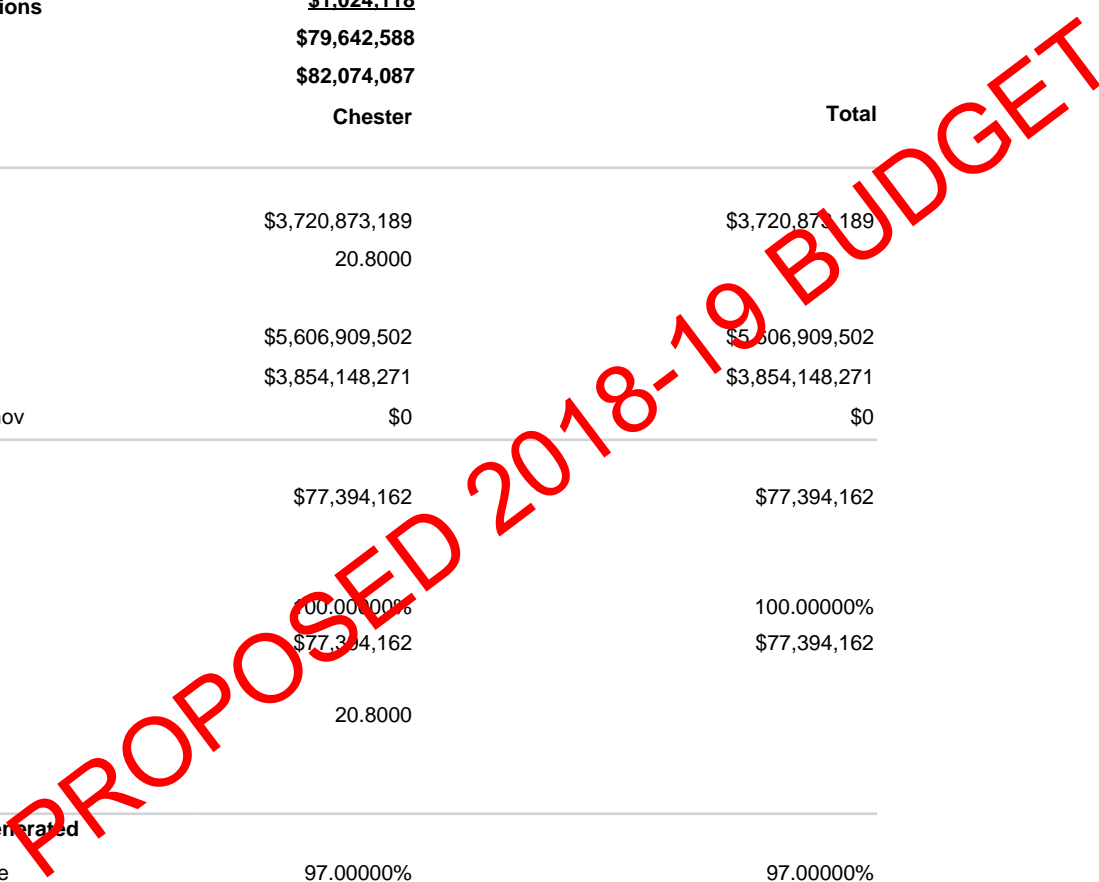
Amount of Tax Relief for Homestead Exclusions \$1,024,118

Total Approx. Tax Revenue: \$79,642,588

Approx. Tax Levy for Tax Rate Calculation: \$82,074,087

Chester

Total



	Chester	Total
2017-18 Data		
a. Assessed Value	\$3,720,873,189	\$3,720,873,189
b. Real Estate Mills	20.8000	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$5,606,909,502	\$5,606,909,502
d. Assessed Value	\$3,854,148,271	\$3,854,148,271
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$77,394,162	\$77,394,162
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2017-18 Tax Levy	\$77,394,162	\$77,394,162
(f Total * g)		
i. Base Mills Subject to Index	20.8000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.000000%	97.000000%
k. Tax Levy Needed	\$82,074,087	\$82,074,087
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	21.2950	
(k / d * 1000)		
III.		
m. Tax Levy Generated by Mills	\$82,074,087	\$82,074,087
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$81,049,969
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$78,618,470
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$78,618,470
Amount of Tax Relief for Homestead Exclusions	<u>\$1,024,118</u>
Total Approx. Tax Revenue:	\$79,642,588
Approx. Tax Levy for Tax Rate Calculation:	\$82,074,087

	Chester	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.2992	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$82,090,275	\$82,090,275
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

PROPOSED 2018-19 BUDGET

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$6,042.00	
Number of Homestead/Farmstead Properties	8150	8150
Median Assessed Value of Homestead Properties		\$201,950

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$78,618,470
Amount of Tax Relief for Homestead Exclusions	<u>\$1,024,118</u>
Total Approx. Tax Revenue:	\$79,642,588
Approx. Tax Levy for Tax Rate Calculation:	\$82,074,087

	Chester		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,024,118	Lowering RE Tax Rate	\$1,024,118
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$1,024,118

PROPOSED 2018-19 BUDGET

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>
Chester	3,854,148,271	21.2950	82,074,087			97.00000%	
Totals:	3,854,148,271		82,074,087	1,024,118 =	81,049,969 X	97.00000% =	78,618,470

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			0	0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,000,000	2,000,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			2,000,000	2,000,000
Total Act 511, Current Taxes				2,000,000
Act 511 Tax Limit -->		5,606,909,502 X	12	67,282,914
		Market Value	Mills	(511 Limit)

PROPOSED 2018-19 BUDGET

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> Chester	20.8000	21.2950	2.38%	Yes	2.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				

PROPOSED 2018-19 BUDGET

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	44,586,201
1200 Special Programs - Elementary / Secondary	19,104,965
1300 Vocational Education	958,172
1400 Other Instructional Programs - Elementary / Secondary	101,947
Total Instruction	\$64,751,285
2000 Support Services	
2100 Support Services - Students	3,987,659
2200 Support Services - Instructional Staff	2,465,439
2300 Support Services - Administration	6,146,858
2400 Support Services - Pupil Health	1,100,786
2500 Support Services - Business	1,391,658
2600 Operation and Maintenance of Plant Services	6,766,979
2700 Student Transportation Services	5,068,108
2800 Support Services - Central	2,654,862
2900 Other Support Services	42,212
Total Support Services	\$29,624,561
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,098,654
Total Operation of Non-Instructional Services	\$2,098,654
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	5,125,500
5900 Budgetary Reserve	4,100,000
Total Other Expenditures and Financing Uses	\$9,225,500
Total Estimated Expenditures and Other Financing Uses	\$105,700,000

PROPOSED 2018-19 BUDGET

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,759,329
200 Personnel Services - Employee Benefits	17,093,894
300 Purchased Professional and Technical Services	1,199,848
400 Purchased Property Services	17,456
500 Other Purchased Services	985,829
600 Supplies	488,813
700 Property	8,822
800 Other Objects	32,210
Total Regular Programs - Elementary / Secondary	\$44,586,201
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,578,217
200 Personnel Services - Employee Benefits	3,838,710
300 Purchased Professional and Technical Services	7,348,450
500 Other Purchased Services	2,250,277
600 Supplies	77,961
700 Property	7,550
800 Other Objects	3,800
Total Special Programs - Elementary / Secondary	\$19,104,965
1300 <u>Vocational Education</u>	
500 Other Purchased Services	958,172
Total Vocational Education	\$958,172
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	52,500
200 Personnel Services - Employee Benefits	34,897
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	6,050
600 Supplies	7,000
Total Other Instructional Programs - Elementary / Secondary	\$101,947
Total Instruction	\$64,751,285
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,338,189
200 Personnel Services - Employee Benefits	1,614,003
300 Purchased Professional and Technical Services	5,125
500 Other Purchased Services	3,370
600 Supplies	24,912
800 Other Objects	2,060
Total Support Services - Students	\$3,987,659
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,016,685
200 Personnel Services - Employee Benefits	950,855
300 Purchased Professional and Technical Services	110,100

PROPOSED 2018-19 BUDGET

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	4,450
500 Other Purchased Services	10,050
600 Supplies	320,447
700 Property	46,852
800 Other Objects	6,000
Total Support Services - Instructional Staff	\$2,465,439
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,927,334
200 Personnel Services - Employee Benefits	2,021,139
300 Purchased Professional and Technical Services	608,550
400 Purchased Property Services	96,811
500 Other Purchased Services	92,278
600 Supplies	208,946
700 Property	15,500
800 Other Objects	176,300
Total Support Services - Administration	\$6,146,858
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	594,232
200 Personnel Services - Employee Benefits	410,044
300 Purchased Professional and Technical Services	85,500
400 Purchased Property Services	1,332
500 Other Purchased Services	480
600 Supplies	9,198
Total Support Services - Pupil Health	\$1,100,786
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	782,899
200 Personnel Services - Employee Benefits	540,909
300 Purchased Professional and Technical Services	41,500
400 Purchased Property Services	500
500 Other Purchased Services	10,800
600 Supplies	9,050
800 Other Objects	6,000
Total Support Services - Business	\$1,391,658
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,382,245
200 Personnel Services - Employee Benefits	1,643,084
300 Purchased Professional and Technical Services	454,500
400 Purchased Property Services	1,227,450
500 Other Purchased Services	366,000
600 Supplies	679,700
700 Property	10,000
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$6,766,979
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	174,967

PROPOSED 2018-19 BUDGET

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	122,141
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	4,758,000
600 Supplies	9,000
800 Other Objects	1,500
Total Student Transportation Services	\$5,068,108
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	529,940
200 Personnel Services - Employee Benefits	366,422
300 Purchased Professional and Technical Services	760,000
400 Purchased Property Services	87,000
500 Other Purchased Services	22,300
600 Supplies	61,200
700 Property	825,000
800 Other Objects	3,000
Total Support Services - Central	\$2,654,862
2900 <u>Other Support Services</u>	
500 Other Purchased Services	42,212
Total Other Support Services	\$42,212
Total Support Services	\$29,624,561
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,007,439
200 Personnel Services - Employee Benefits	695,039
300 Purchased Professional and Technical Services	59,213
400 Purchased Property Services	30,455
500 Other Purchased Services	155,477
600 Supplies	106,591
700 Property	10,810
800 Other Objects	33,630
Total Student Activities	\$2,098,654
Total Operation of Non-Instructional Services	\$2,098,654
5000 <u>Other Expenditures and Financing Uses</u>	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,125,500
Total Interfund Transfers - Out	\$5,125,500
5900 <u>Budgetary Reserve</u>	
800 Other Objects	4,100,000
Total Budgetary Reserve	\$4,100,000
Total Other Expenditures and Financing Uses	\$9,225,500
TOTAL EXPENDITURES	\$105,700,000

PROPOSED 2018-19 BUDGET

Cash and Short-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
- Permanent Fund

Total Cash and Short-Term Investments

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	19,000,000	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	3,000,000	2,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	825,000	815,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,200,000	2,100,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

PROPOSED 2018-19 BUDGET

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments	\$25,025,000	\$23,915,000
TOTAL CASH AND INVESTMENTS	\$25,025,000	\$23,915,000

PROPOSED 2018-19 BUDGET

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General 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 General Fund

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

PROPOSED 2018-19 BUDGET

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

2,804,372 3,704,372

2,823,788 3,723,788

Total Debt Service Fund

\$5,628,160

\$7,428,160

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

11,000

13,000

PROPOSED 2018-19 BUDGET

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

\$11,000

\$13,000

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)

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

PROPOSED 2018-19 BUDGET

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

PROPOSED 2018-19 BUDGET

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

\$5,639,160

\$7,441,160

PROPOSED 2018-19 BUDGET

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	\$5,639,160	\$7,441,160
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PROPOSED 2018-19 BUDGET

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,300,000
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	4,833,287
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,633,287
5900 Budgetary Reserve	4,100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,733,287

PROPOSED 2018-19 BUDGET