

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jeffrey Ammerman

(610)466-2400

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Contact Person

Telephone

Extension

ammermanj@casdschools.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Coatesville Area SD	COUNTY : Chester	AUN : 124151902
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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	\$176450469
Ending Unassigned Fund Balance	\$1762808
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.0%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2018

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Coatesville Area SD	County : Chester	AUN Number : 124151902
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4-26-2018
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Special Education placements have varied greatly and Charter Tuition enrollment has also varied
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.	To provide liquidity

<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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,100,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,100,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	114,914,140
7000 Revenue from State Sources	52,524,695
8000 Revenue from Federal Sources	3,674,442
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$171,113,277</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$178,213,277</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	98,656,640
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	110,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	10,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,600,000
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,223,000
6910 Rentals	200,000
6920 Contributions and Donations from Private Sources	12,500
6940 Tuition from Patrons	250,000
6990 Refunds and Other Miscellaneous Revenue	212,000

REVENUE FROM LOCAL SOURCES \$114,914,140**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	25,401,531
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	5,150,176
7311 Pupil Transportation Subsidy	5,125,341
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,201,465
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	561,418
7330 Health Services (Medical, Dental, Nurse, Act 25)	127,000
7340 State Property Tax Reduction Allocation	3,905,160
7360 Safe Schools	100,000
7505 Ready to Learn Block Grant	1,103,925
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,000,000
7810 State Share of Social Security and Medicare Taxes	1,555,248
7820 State Share of Retirement Contributions	7,143,431

REVENUE FROM STATE SOURCES \$52,524,695**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,940,662
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	266,553
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	78,231
8517 NCLB, Title IV - 21st Century Schools	38,996

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	1,350,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$3,674,442
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	171,113,277
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Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$98,656,640	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,905,160</u>	
Total Approx. Tax Revenue:	\$102,561,800	
Approx. Tax Levy for Tax Rate Calculation:	\$107,754,255	
	Chester	Total

2017-18 Data		
a. Assessed Value	\$2,916,850,398	\$2,916,850,398
b. Real Estate Mills	34.9138	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$4,263,512,826	\$4,263,512,826
d. Assessed Value	\$2,931,793,399	\$2,931,793,399
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$101,838,331	\$101,838,331
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$101,838,331	\$101,838,331
(f Total * g)		
i. Base Mills Subject to Index	34.9138	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$107,754,255	\$107,754,255
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	36.7537	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$107,754,255	\$107,754,255
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$103,849,095
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$98,656,640
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$98,656,640
Amount of Tax Relief for Homestead Exclusions	<u>\$3,905,160</u>
Total Approx. Tax Revenue:	\$102,561,800
Approx. Tax Levy for Tax Rate Calculation:	\$107,754,255

Chester

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	35.9612	
q. Mills In Excess of Index (if l > p), (l - p))	0.7925	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$105,430,809	\$105,430,809
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$2,323,446	\$2,323,446
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$2,207,274	\$2,207,274

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,928.00	
Number of Homestead/Farmstead Properties	15335	15335
Median Assessed Value of Homestead Properties		\$120,720

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$98,656,640
Amount of Tax Relief for Homestead Exclusions	<u>\$3,905,160</u>
Total Approx. Tax Revenue:	\$102,561,800
Approx. Tax Levy for Tax Rate Calculation:	\$107,754,255

	Chester	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,905,160	Lowering RE Tax Rate	\$0	\$3,905,160
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,905,160

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	2,931,793,399	36.7537	107,754,255			95.00000%	
Totals:	2,931,793,399		107,754,255	3,905,160	103,849,095	95.00000%	98,656,640

	<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	\$5.00	\$0.00	80,000
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 80,000 80,000

	<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%	8,500,000	8,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,500,000	1,500,000
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 10,000,000 10,000,000

Total Act 511, Current Taxes 10,080,000

Act 511 Tax Limit -->	4,263,512,826	12	51,162,154
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Chester	34.9138	36.7537	5.27%	No	3.0%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%			

LEA : 124151902 Coatesville Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	70,249,551
1200 Special Programs - Elementary / Secondary	41,798,266
1300 Vocational Education	4,093,408
1400 Other Instructional Programs - Elementary / Secondary	177,375
1500 Nonpublic School Programs	26,134
1800 Pre-Kindergarten	635,280
Total Instruction	\$116,980,014
2000 Support Services	
2100 Support Services - Students	3,858,862
2200 Support Services - Instructional Staff	3,480,567
2300 Support Services - Administration	7,366,554
2400 Support Services - Pupil Health	1,217,415
2500 Support Services - Business	1,331,514
2600 Operation and Maintenance of Plant Services	9,461,860
2700 Student Transportation Services	10,746,570
2800 Support Services - Central	2,856,658
2900 Other Support Services	89,913
Total Support Services	\$40,409,913
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,163,906
3300 Community Services	28,725
Total Operation of Non-Instructional Services	\$1,192,631
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	16,067,911
5900 Budgetary Reserve	1,800,000
Total Other Expenditures and Financing Uses	\$17,867,911
Total Estimated Expenditures and Other Financing Uses	\$176,450,469

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	24,659,149
200 Personnel Services - Employee Benefits	16,572,460
300 Purchased Professional and Technical Services	1,215,425
400 Purchased Property Services	9,640
500 Other Purchased Services	26,869,758
600 Supplies	902,851
700 Property	20,000
800 Other Objects	268
Total Regular Programs - Elementary / Secondary	\$70,249,551
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,174,666
200 Personnel Services - Employee Benefits	3,303,350
300 Purchased Professional and Technical Services	13,150,250
500 Other Purchased Services	20,050,000
600 Supplies	25,000
800 Other Objects	95,000
Total Special Programs - Elementary / Secondary	\$41,798,266
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	436,306
200 Personnel Services - Employee Benefits	261,491
400 Purchased Property Services	2,000
500 Other Purchased Services	3,363,111
600 Supplies	25,250
700 Property	5,250
Total Vocational Education	\$4,093,408
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	61,125
200 Personnel Services - Employee Benefits	51,250
500 Other Purchased Services	65,000
Total Other Instructional Programs - Elementary / Secondary	\$177,375
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	19,025
600 Supplies	7,109
Total Nonpublic School Programs	\$26,134
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	390,187
200 Personnel Services - Employee Benefits	239,093
600 Supplies	6,000
Total Pre-Kindergarten	\$635,280
Total Instruction	\$116,980,014
2000 Support Services	

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	2,134,348
200 Personnel Services - Employee Benefits	1,625,264
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	3,000
600 Supplies	45,000
800 Other Objects	11,250
Total Support Services - Students	\$3,858,862
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,321,451
200 Personnel Services - Employee Benefits	1,085,241
300 Purchased Professional and Technical Services	364,000
500 Other Purchased Services	3,000
600 Supplies	698,855
700 Property	2,520
800 Other Objects	5,500
Total Support Services - Instructional Staff	\$3,480,567
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,572,732
200 Personnel Services - Employee Benefits	2,341,083
300 Purchased Professional and Technical Services	911,500
400 Purchased Property Services	5,000
500 Other Purchased Services	62,500
600 Supplies	31,696
800 Other Objects	442,043
Total Support Services - Administration	\$7,366,554
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	581,111
200 Personnel Services - Employee Benefits	426,304
300 Purchased Professional and Technical Services	180,000
400 Purchased Property Services	5,000
600 Supplies	25,000
Total Support Services - Pupil Health	\$1,217,415
2500 Support Services - Business	
100 Personnel Services - Salaries	705,405
200 Personnel Services - Employee Benefits	471,059
300 Purchased Professional and Technical Services	35,250
400 Purchased Property Services	22,500
500 Other Purchased Services	73,500
600 Supplies	16,300
800 Other Objects	7,500
Total Support Services - Business	\$1,331,514
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,658,105
200 Personnel Services - Employee Benefits	1,496,877

2018-2019 Final General Fund Budget

LEA : 124151902 Coatesville Area SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	576,088
400 Purchased Property Services	3,215,245
500 Other Purchased Services	389,427
600 Supplies	2,084,518
700 Property	40,000
800 Other Objects	1,600
Total Operation and Maintenance of Plant Services	\$9,461,860
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	122,676
200 Personnel Services - Employee Benefits	87,250
300 Purchased Professional and Technical Services	14,000
500 Other Purchased Services	10,510,344
600 Supplies	12,000
800 Other Objects	300
Total Student Transportation Services	\$10,746,570
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	369,609
200 Personnel Services - Employee Benefits	248,494
300 Purchased Professional and Technical Services	731,500
400 Purchased Property Services	615,000
500 Other Purchased Services	275,125
600 Supplies	334,706
700 Property	280,174
800 Other Objects	2,050
Total Support Services - Central	\$2,856,658
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	49,913
Total Other Support Services	\$89,913
Total Support Services	\$40,409,913
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	556,632
200 Personnel Services - Employee Benefits	238,524
300 Purchased Professional and Technical Services	121,000
400 Purchased Property Services	28,500
500 Other Purchased Services	127,000
600 Supplies	72,000
800 Other Objects	20,250
Total Student Activities	\$1,163,906
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,975
200 Personnel Services - Employee Benefits	1,250
600 Supplies	24,500

<u>Description</u>	<u>Amount</u>
Total Community Services	\$28,725
Total Operation of Non-Instructional Services	\$1,192,631
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	8,511,206
900 Other Uses of Funds	7,556,705
Total Debt Service / Other Expenditures and Financing Uses	\$16,067,911
5900 Budgetary Reserve	
800 Other Objects	1,800,000
Total Budgetary Reserve	\$1,800,000
Total Other Expenditures and Financing Uses	\$17,867,911
TOTAL EXPENDITURES	\$176,450,469

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	9,000,000	6,000,000
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	925,000	875,000
Other Capital Projects Fund	5,400,000	5,100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	300,000	300,000
Other Agency Fund	100,000	100,000
Permanent Fund		
Total Cash and Short-Term Investments	\$15,975,000	\$12,625,000

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	\$15,975,000	\$12,625,000

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	174,000,000	169,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,300,000	1,300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,400,000	5,400,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$180,700,000	\$175,700,000
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

2018-2019 Final General Fund Budget

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Long-Term Indebtedness**06/30/2018 Estimate****06/30/2019 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$180,700,000	\$175,700,000

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	\$180,700,000	\$175,700,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,762,808
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,762,808
5900 Budgetary Reserve	1,800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,562,808