

| <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 | 13,019,507 | |
| 0840 Assigned Fund Balance | | |
| 0850 Unassigned Fund Balance | 1,024,476 | |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | | <u>\$14,043,983</u> |
| Estimated Revenues And Other Financing Sources | | |
| 6000 Revenue from Local Sources | 38,455,475 | |
| 7000 Revenue from State Sources | 24,026,187 | |
| 8000 Revenue from Federal Sources | 1,056,983 | |
| 9000 Other Financing Sources | | |
| Total Estimated Revenues And Other Financing Sources | | <u>\$63,538,645</u> |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | | <u>\$77,582,628</u> |

| | <u>Amount</u> |
|---|---------------------|
| REVENUE FROM LOCAL SOURCES | |
| 6111 Current Real Estate Taxes | 32,825,471 |
| 6112 Interim Real Estate Taxes | 309,360 |
| 6113 Public Utility Realty Taxes | 40,901 |
| 6150 Current Act 511 Taxes - Proportional Assessments | 2,997,204 |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA | 971,186 |
| 6500 Earnings on Investments | 126,747 |
| 6700 Revenues from LEA Activities | 197,000 |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds | 575,000 |
| 6910 Rentals | 188,383 |
| 6920 Contributions and Donations from Private Sources | 84,387 |
| 6990 Refunds and Other Miscellaneous Revenue | 139,836 |
| REVENUE FROM LOCAL SOURCES | \$38,455,475 |
| REVENUE FROM STATE SOURCES | |
| 7110 Basic Education Funding | 12,741,556 |
| 7160 Tuition for Orphans Subsidy | 43,663 |
| 7271 Special Education funds for School-Aged Pupils | 1,967,598 |
| 7311 Pupil Transportation Subsidy | 1,461,446 |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 954,538 |
| 7330 Health Services (Medical, Dental, Nurse, Act 25) | 76,228 |
| 7340 State Property Tax Reduction Allocation | 1,564,283 |
| 7505 Ready to Learn Block Grant | 572,695 |
| 7810 State Share of Social Security and Medicare Taxes | 935,153 |
| 7820 State Share of Retirement Contributions | 3,709,027 |
| REVENUE FROM STATE SOURCES | \$24,026,187 |
| REVENUE FROM FEDERAL SOURCES | |
| 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged | 784,759 |
| 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals | 136,224 |
| 8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students | 91,000 |
| 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program | 45,000 |
| REVENUE FROM FEDERAL SOURCES | \$1,056,983 |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES | 63,538,645 |

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

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Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$32,825,471

Amount of Tax Relief for Homestead Exclusions \$1,564,283

Total Approx. Tax Revenue: \$34,389,754

Approx. Tax Levy for Tax Rate Calculation: \$35,824,303

Chester

Total

2017-18 Data

| | | |
|----------------------|-----------------|-----------------|
| a. Assessed Value | \$1,146,633,069 | \$1,146,633,069 |
| b. Real Estate Mills | 31.1484 | |

I. 2018-19 Data

| | | |
|--|-----------------|-----------------|
| c. 2016 STEB Market Value | \$1,716,097,903 | \$1,716,097,903 |
| d. Assessed Value | \$1,150,116,957 | \$1,150,116,957 |
| e. Assessed Value of New Constr/ Renov | \$0 | \$0 |

2017-18 Calculations

| | | |
|---------------------|--------------|--------------|
| f. 2017-18 Tax Levy | \$35,715,785 | \$35,715,785 |
| (a * b) | | |

2018-19 Calculations

| | | |
|------------------------------------|--------------|--------------|
| g. Percent of Total Market Value | 100.00000% | 100.00000% |
| h. Rebalanced 2017-18 Tax Levy | \$35,715,785 | \$35,715,785 |
| (f Total * g) | | |
| i. Base Mills Subject to Index | 31.1484 | |
| (h / a * 1000) if no reassessment | | |
| (h / (d-e) * 1000) if reassessment | | |

Calculation of Tax Rates and Levies Generated

| | | |
|--|--------------|--------------|
| j. Weighted Avg. Collection Percentage | 95.81276% | 95.81276% |
| k. Tax Levy Needed | \$35,824,303 | \$35,824,303 |
| (Approx. Tax Levy * g) | | |

I. 2018-19 Real Estate Tax Rate 31.1484

(k / d * 1000)

III.

| | | |
|--------------------------------|--------------|--------------|
| m. Tax Levy Generated by Mills | \$35,824,303 | \$35,824,303 |
| (l / 1000 * d) | | |

n. Tax Levy minus Tax Relief for Homestead Exclusions \$34,260,020

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$32,825,471

(n * Est. Pct. Collection)

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

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Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$32,825,471

Amount of Tax Relief for Homestead Exclusions \$1,564,283

Total Approx. Tax Revenue: \$34,389,754

Approx. Tax Levy for Tax Rate Calculation: \$35,824,303

Chester

Total

Index Maximums

| | | |
|------------------------------------|--------------|--------------|
| p. Maximum Mills Based On Index | 32.1762 | |
| (i * (1 + Index)) | | |
| q. Mills In Excess of Index | 0.0000 | |
| (if (l > p), (l - p)) | | |
| r. Maximum Tax Levy Based On Index | \$37,006,393 | \$37,006,393 |
| IV. (p / 1000 * d) | | |
| s. Millage Rate within Index? | Yes | |
| (If l > p Then No) | | |
| t. Tax Levy In Excess of Index | \$0 | \$0 |
| (if (m > r), (m - r)) | | |
| u. Tax Revenue In Excess of Index | \$0 | \$0 |
| (t * Est. Pct. Collection) | | |

Information Related to Property Tax Relief

| | | |
|---|--------|-----|
| V. Assessed Value Exclusion per Homestead | \$0.00 | |
| Number of Homestead/Farmstead Properties | | |
| Median Assessed Value of Homestead Properties | | \$0 |

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

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Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$32,825,471

Amount of Tax Relief for Homestead Exclusions \$1,564,283

Total Approx. Tax Revenue: \$34,389,754

Approx. Tax Levy for Tax Rate Calculation: \$35,824,303

Chester

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,564,283

Lowering RE Tax Rate

\$0

\$1,564,283

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources**\$1,564,283**

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REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE6111 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 | 1,150,116,957 | 31.1484 | 35,824,303 | | | 95.81276% | |
| Totals: | 1,150,116,957 | | 35,824,303 | 1,564,283 | = 34,260,020 | X 95.81276% | = 32,825,471 |

| | <u>Rate</u> | | <u>Estimated Revenue</u> |
|---|----------------------|------------------------------|--------------------------|
| 6120 <u>Current Per Capita Taxes, Section 679</u> | \$0.00 | | 0 |
| 6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u> | <u>Rate</u> | <u>Add'l Rate (if appl.)</u> | <u>Tax Levy</u> |
| 6141 Current Act 511 Per Capita Taxes | \$0.00 | \$0.00 | 0 |
| 6142 Current Act 511 Occupation Taxes – Flat Rate | \$0.00 | \$0.00 | 0 |
| 6143 Current Act 511 Local Services Taxes | \$0.00 | \$0.00 | 0 |
| 6144 Current Act 511 Trailer Taxes | \$0.00 | \$0.00 | 0 |
| 6145 Current Act 511 Business Privilege Taxes – Flat Rate | \$0.00 | \$0.00 | 0 |
| 6146 Current Act 511 Mechanical Device Taxes – Flat Rate | \$0.00 | \$0.00 | 0 |
| 6149 Current Act 511 Taxes, Other Flat Rate Assessments | \$0.00 | \$0.00 | 0 |
| Total Current Act 511 Taxes – Flat Rate Assessments | | | 0 |
| 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% | 2,551,631 |
| 6152 Current Act 511 Occupation Taxes | 0.0000 | 0.0000 | 0 |
| 6153 Current Act 511 Real Estate Transfer Taxes | 0.500% | 0.000% | 445,573 |
| 6154 Current Act 511 Amusement Taxes | 0.000% | 0.000% | 0 |
| 6155 Current Act 511 Business Privilege Taxes | 0.0000 | 0.0000 | 0 |
| 6156 Current Act 511 Mechanical Device Taxes – Percentage | 0.000% | 0.000% | 0 |
| 6157 Current Act 511 Mercantile Taxes | 0.0000 | 0.0000 | 0 |
| 6159 Current Act 511 Taxes, Other Proportional Assessments | 0.0000 | 0.0000 | 0 |
| Total Current Act 511 Taxes – Proportional Assessments | | | 2,997,204 |
| Total Act 511, Current Taxes | | | 2,997,204 |
| Act 511 Tax Limit --> | 1,716,097,903 | X | 12 |
| | Market Value | | Mills |
| | | | 20,593,175 |
| | | | (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> | | | | | | | | | |
| | Chester | 31.1484 | 31.1484 | 0.00% | Yes | 3.3% | | | | |
| 6120 | Current Per Capita Taxes, Section 679 | | | | | 3.3% | | | | |
| | <u>Current Act 511 Taxes – Flat Rate Assessments</u> | | | | | | | | | |
| 6141 | Current Act 511 Per Capita Taxes | | | | | 3.3% | | | | |
| 6142 | Current Act 511 Occupation Taxes - Flat Rate | | | | | 3.3% | | | | |
| 6143 | Current Act 511 Local Services Taxes | | | | | 3.3% | | | | |
| 6144 | Current Act 511 Trailer Taxes | | | | | 3.3% | | | | |
| 6145 | Current Act 511 Business Privilege Taxes - Flat Rate | | | | | 3.3% | | | | |
| 6146 | Current Act 511 Mechanical Device Taxes - Flat Rate | | | | | 3.3% | | | | |
| 6149 | Current Act 511 Taxes, Other Flat Rate Assessments | | | | | 3.3% | | | | |
| | <u>Current Act 511 Taxes – Proportional Assessments</u> | | | | | | | | | |
| 6151 | Current Act 511 Earned Income Taxes | 0.500% | 0.500% | 0.00% | Yes | 3.3% | | | | |
| 6152 | Current Act 511 Occupation Taxes | | | | | 3.3% | | | | |
| 6153 | Current Act 511 Real Estate Transfer Taxes | 0.500% | 0.500% | 0.00% | Yes | 3.3% | | | | |
| 6154 | Current Act 511 Amusement Taxes | | | | | 3.3% | | | | |
| 6155 | Current Act 511 Business Privilege Taxes | | | | | 3.3% | | | | |
| 6156 | Current Act 511 Mechanical Device Taxes - Percentage | | | | | 3.3% | | | | |
| 6157 | Current Act 511 Mercantile Taxes | | | | | 3.3% | | | | |
| 6159 | Current Act 511 Taxes, Other Proportional Assessments | | | | | 3.3% | | | | |

| <u>Description</u> | <u>Amount</u> |
|--|---------------------|
| 1000 Instruction | |
| 1100 Regular Programs - Elementary / Secondary | 28,048,160 |
| 1200 Special Programs - Elementary / Secondary | 12,586,614 |
| 1300 Vocational Education | 2,133,363 |
| 1400 Other Instructional Programs - Elementary / Secondary | 382,842 |
| Total Instruction | \$43,150,979 |
| 2000 Support Services | |
| 2100 Support Services - Students | 1,762,163 |
| 2200 Support Services - Instructional Staff | 1,558,293 |
| 2300 Support Services - Administration | 3,616,282 |
| 2400 Support Services - Pupil Health | 781,597 |
| 2500 Support Services - Business | 549,698 |
| 2600 Operation and Maintenance of Plant Services | 4,681,204 |
| 2700 Student Transportation Services | 3,915,328 |
| 2800 Support Services - Central | 1,574,799 |
| 2900 Other Support Services | 22,000 |
| Total Support Services | \$18,461,364 |
| 3000 Operation of Non-Instructional Services | |
| 3200 Student Activities | 1,133,849 |
| 3300 Community Services | 91,817 |
| Total Operation of Non-Instructional Services | \$1,225,666 |
| 5000 Other Expenditures and Financing Uses | |
| 5100 Debt Service / Other Expenditures and Financing Uses | 6,230,853 |
| 5900 Budgetary Reserve | 200,000 |
| Total Other Expenditures and Financing Uses | \$6,430,853 |
| Total Estimated Expenditures and Other Financing Uses | \$69,268,862 |

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| <u>Description</u> | <u>Amount</u> |
|--|---------------------|
| 1000 Instruction | |
| 1100 Regular Programs - Elementary / Secondary | |
| 100 Personnel Services - Salaries | 13,619,640 |
| 200 Personnel Services - Employee Benefits | 8,998,303 |
| 300 Purchased Professional and Technical Services | 390,000 |
| 400 Purchased Property Services | 123,056 |
| 500 Other Purchased Services | 3,678,045 |
| 600 Supplies | 840,556 |
| 700 Property | 375,565 |
| 800 Other Objects | 22,995 |
| Total Regular Programs - Elementary / Secondary | \$28,048,160 |
| 1200 Special Programs - Elementary / Secondary | |
| 100 Personnel Services - Salaries | 3,268,706 |
| 200 Personnel Services - Employee Benefits | 2,144,680 |
| 300 Purchased Professional and Technical Services | 4,189,285 |
| 400 Purchased Property Services | 2,500 |
| 500 Other Purchased Services | 2,871,438 |
| 600 Supplies | 72,900 |
| 700 Property | 35,900 |
| 800 Other Objects | 1,205 |
| Total Special Programs - Elementary / Secondary | \$12,586,614 |
| 1300 Vocational Education | |
| 500 Other Purchased Services | 2,133,363 |
| Total Vocational Education | \$2,133,363 |
| 1400 Other Instructional Programs - Elementary / Secondary | |
| 100 Personnel Services - Salaries | 58,900 |
| 200 Personnel Services - Employee Benefits | 23,942 |
| 300 Purchased Professional and Technical Services | 50,000 |
| 500 Other Purchased Services | 250,000 |
| Total Other Instructional Programs - Elementary / Secondary | \$382,842 |
| Total Instruction | \$43,150,979 |
| 2000 Support Services | |
| 2100 Support Services - Students | |
| 100 Personnel Services - Salaries | 1,038,398 |
| 200 Personnel Services - Employee Benefits | 673,581 |
| 300 Purchased Professional and Technical Services | 3,700 |
| 500 Other Purchased Services | 26,520 |
| 600 Supplies | 15,180 |
| 700 Property | 2,000 |
| 800 Other Objects | 2,784 |
| Total Support Services - Students | \$1,762,163 |
| 2200 Support Services - Instructional Staff | |
| 100 Personnel Services - Salaries | 781,113 |
| 200 Personnel Services - Employee Benefits | 460,777 |

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| <u>Description</u> | <u>Amount</u> |
|--|--------------------|
| 300 Purchased Professional and Technical Services | 92,224 |
| 400 Purchased Property Services | 3,300 |
| 500 Other Purchased Services | 84,849 |
| 600 Supplies | 118,830 |
| 700 Property | 12,250 |
| 800 Other Objects | 4,950 |
| Total Support Services - Instructional Staff | \$1,558,293 |
| 2300 Support Services - Administration | |
| 100 Personnel Services - Salaries | 1,975,793 |
| 200 Personnel Services - Employee Benefits | 1,252,081 |
| 300 Purchased Professional and Technical Services | 152,000 |
| 400 Purchased Property Services | 30,649 |
| 500 Other Purchased Services | 158,739 |
| 600 Supplies | 17,675 |
| 800 Other Objects | 29,345 |
| Total Support Services - Administration | \$3,616,282 |
| 2400 Support Services - Pupil Health | |
| 100 Personnel Services - Salaries | 479,451 |
| 200 Personnel Services - Employee Benefits | 268,201 |
| 300 Purchased Professional and Technical Services | 3,500 |
| 400 Purchased Property Services | 1,300 |
| 500 Other Purchased Services | 14,025 |
| 600 Supplies | 12,700 |
| 700 Property | 1,300 |
| 800 Other Objects | 1,120 |
| Total Support Services - Pupil Health | \$781,597 |
| 2500 Support Services - Business | |
| 100 Personnel Services - Salaries | 309,214 |
| 200 Personnel Services - Employee Benefits | 205,484 |
| 400 Purchased Property Services | 2,900 |
| 500 Other Purchased Services | 19,800 |
| 600 Supplies | 7,500 |
| 700 Property | 2,000 |
| 800 Other Objects | 2,800 |
| Total Support Services - Business | \$549,698 |
| 2600 Operation and Maintenance of Plant Services | |
| 100 Personnel Services - Salaries | 764,301 |
| 200 Personnel Services - Employee Benefits | 702,777 |
| 300 Purchased Professional and Technical Services | 855,966 |
| 400 Purchased Property Services | 939,160 |
| 500 Other Purchased Services | 186,500 |
| 600 Supplies | 1,192,000 |
| 700 Property | 40,000 |
| 800 Other Objects | 500 |
| Total Operation and Maintenance of Plant Services | \$4,681,204 |

| <u>Description</u> | <u>Amount</u> |
|---|---------------------|
| 2700 Student Transportation Services | |
| 400 Purchased Property Services | 4,500 |
| 500 Other Purchased Services | 3,383,090 |
| 600 Supplies | 517,438 |
| 700 Property | 10,000 |
| 800 Other Objects | 300 |
| Total Student Transportation Services | \$3,915,328 |
| 2800 Support Services - Central | |
| 100 Personnel Services - Salaries | 504,685 |
| 200 Personnel Services - Employee Benefits | 343,967 |
| 300 Purchased Professional and Technical Services | 78,600 |
| 400 Purchased Property Services | 29,250 |
| 500 Other Purchased Services | 88,197 |
| 600 Supplies | 228,800 |
| 700 Property | 298,000 |
| 800 Other Objects | 3,300 |
| Total Support Services - Central | \$1,574,799 |
| 2900 Other Support Services | |
| 500 Other Purchased Services | 22,000 |
| Total Other Support Services | \$22,000 |
| Total Support Services | \$18,461,364 |
| 3000 Operation of Non-Instructional Services | |
| 3200 Student Activities | |
| 100 Personnel Services - Salaries | 443,489 |
| 200 Personnel Services - Employee Benefits | 215,250 |
| 300 Purchased Professional and Technical Services | 57,160 |
| 400 Purchased Property Services | 29,700 |
| 500 Other Purchased Services | 180,800 |
| 600 Supplies | 45,150 |
| 700 Property | 83,000 |
| 800 Other Objects | 79,300 |
| Total Student Activities | \$1,133,849 |
| 3300 Community Services | |
| 300 Purchased Professional and Technical Services | 69,879 |
| 500 Other Purchased Services | 20,000 |
| 600 Supplies | 1,938 |
| Total Community Services | \$91,817 |
| Total Operation of Non-Instructional Services | \$1,225,666 |
| 5000 Other Expenditures and Financing Uses | |
| 5100 Debt Service / Other Expenditures and Financing Uses | |
| 800 Other Objects | 1,632,853 |
| 900 Other Uses of Funds | 4,598,000 |
| Total Debt Service / Other Expenditures and Financing Uses | \$6,230,853 |

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| <u>Description</u> | <u>Amount</u> |
|--|---------------------|
| 5900 <u>Budgetary Reserve</u> | |
| 800 Other Objects | 200,000 |
| Total Budgetary Reserve | \$200,000 |
| Total Other Expenditures and Financing Uses | \$6,430,853 |
| TOTAL EXPENDITURES | \$69,268,862 |

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Cash and Short-Term Investments**06/30/2018 Estimate****06/30/2019 Projection**

| | | |
|--|------------|-----------|
| General Fund | 14,043,983 | 8,108,429 |
| 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**\$14,043,983****\$8,108,429****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

\$14,043,983

\$8,108,429

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

| | | |
|---|------------|------------|
| 0510 Bonds Payable | 54,743,519 | 48,523,271 |
| 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**\$54,743,519****\$48,523,271****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 |

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

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

Total Capital Reserve Fund - \$ 690, \$1850**Capital Reserve Fund - \$ 1431**

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

Total Capital Reserve Fund - \$ 1431**Other Capital Projects Fund**

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

Total Other Capital Projects Fund**Debt Service Fund**

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

Total Debt Service Fund**Food Service / Cafeteria Operations Fund**

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

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

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

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

Total Investment Trust Fund**Pension Trust Fund**

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

Total Pension Trust Fund**Activity Fund**

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

Total Activity Fund**Other Agency Fund**

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

Total Other Agency Fund**Permanent Fund**

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

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

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Permanent Fund**Total Long-Term Indebtedness****\$54,743,519****\$48,523,271**

Short-Term Payables

| | <u>06/30/2018 Estimate</u> | <u>06/30/2019 Projection</u> |
|--|-----------------------------------|-------------------------------------|
| General Fund | 6,215,852 | 6,220,248 |
| 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 | \$6,215,852 | \$6,220,248 |
| TOTAL INDEBTEDNESS | \$60,959,371 | \$54,743,519 |

| Account Description | Amounts |
|--|--------------------|
| 0810 Nonspendable Fund Balance | |
| 0820 Restricted Fund Balance | |
| 0830 Committed Fund Balance | 6,979,000 |
| 0840 Assigned Fund Balance | |
| 0850 Unassigned Fund Balance | 1,334,766 |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned | \$8,313,766 |

| | |
|-------------------------------|----------------|
| 5900 Budgetary Reserve | 200,000 |
|-------------------------------|----------------|

| | |
|--|--------------------|
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | \$8,513,766 |
|--|--------------------|