

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

Brian Keiser

(610)284-8005

Extn :1227

Contact Person

Telephone

Extension

bkeiser@wpsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : William Penn SD	COUNTY : Delaware	AUN : 125239652
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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	\$116955841
Ending Unassigned Fund Balance	\$-21901438
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-18.7%

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**

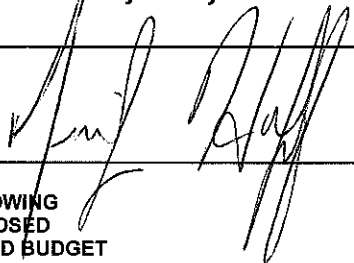
24 PS 6-687(a)(1)

(03/2006)

School District Name : William Penn SD	County : Delaware	AUN Number : 125239652
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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 5/21/18
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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.	
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	
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.	

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
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	48,029,390
7000 Revenue from State Sources	43,677,958
8000 Revenue from Federal Sources	3,347,055
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources **\$95,054,403**

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **\$95,054,403**

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	42,936,938
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	55,000
6150 Current Act 511 Taxes - Proportional Assessments	384,162
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,408,290
6500 Earnings on Investments	35,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	40,000
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$48,029,390
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	24,086,631
7160 Tuition for Orphans Subsidy	550,000
7271 Special Education funds for School-Aged Pupils	4,686,599
7311 Pupil Transportation Subsidy	1,868,475
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	585,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	110,000
7340 State Property Tax Reduction Allocation	3,404,253
7810 State Share of Social Security and Medicare Taxes	1,687,000
7820 State Share of Retirement Contributions	6,700,000
REVENUE FROM STATE SOURCES	\$43,677,958
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	850,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,848,055
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	249,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	50,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
REVENUE FROM FEDERAL SOURCES	\$3,347,055
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	95,054,403

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$42,936,938
Amount of Tax Relief for Homestead Exclusions	<u>\$3,404,253</u>
Total Approx. Tax Revenue:	\$46,341,191
Approx. Tax Levy for Tax Rate Calculation:	\$50,912,223

Delaware

Total

2017-18 Data		
a. Assessed Value	\$1,130,985,355	\$1,130,985,355
b. Real Estate Mills	45.0100	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,367,180,597	\$1,367,180,597
d. Assessed Value	\$1,131,131,353	\$1,131,131,353
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$50,905,651	\$50,905,651
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$50,905,651	\$50,905,651
(f Total * g)		
i. Base Mills Subject to Index	45.0100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.37839%	90.37839%
k. Tax Levy Needed	\$50,912,223	\$50,912,223
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	45.0100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$50,912,222	\$50,912,222
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$47,507,969
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$42,936,938
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$42,936,938

Amount of Tax Relief for Homestead Exclusions

\$3,404,253

Total Approx. Tax Revenue:

\$46,341,191

Approx. Tax Levy for Tax Rate Calculation:

\$50,912,223

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index

46.5853

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$52,694,093

\$52,694,093

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

Assessed Value Exclusion per Homestead

\$10,801.00

V. Number of Homestead/Farmstead Properties

7002

7002

Median Assessed Value of Homestead Properties

\$75,825

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$42,936,938
Amount of Tax Relief for Homestead Exclusions	<u>\$3,404,253</u>
Total Approx. Tax Revenue:	\$46,341,191
Approx. Tax Levy for Tax Rate Calculation:	\$50,912,223

Delaware	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,404,253	Lowering RE Tax Rate	\$0	\$3,404,253
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,404,253

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>
Delaware	1,131,131,353	45.0100	50,912,222			90.37839%	
Totals:	1,131,131,353		50,912,222	3,404,253	47,507,969	90.37839%	42,936,938

	<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 0

	<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	0.000%	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%	768,324	384,162
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 768,324 384,162

Total Act 511, Current Taxes 384,162

Act 511 Tax Limit -->	1,367,180,597	12	16,406,167
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Delaware	45.0100	45.0100	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	42,106,379
1200 Special Programs - Elementary / Secondary	18,209,005
1300 Vocational Education	1,698,755
1400 Other Instructional Programs - Elementary / Secondary	222,638
1700 Higher Education Programs for Secondary Students	414,000
Total Instruction	\$62,650,777
2000 Support Services	
2100 Support Services - Students	3,649,621
2200 Support Services - Instructional Staff	2,738,569
2300 Support Services - Administration	6,809,398
2400 Support Services - Pupil Health	1,322,826
2500 Support Services - Business	1,114,775
2600 Operation and Maintenance of Plant Services	26,065,712
2700 Student Transportation Services	6,140,591
2800 Support Services - Central	1,389,178
2900 Other Support Services	34,440
Total Support Services	\$49,265,110
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,248,328
3300 Community Services	200,000
Total Operation of Non-Instructional Services	\$1,448,328
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,491,626
5200 Interfund Transfers - Out	100,000
Total Other Expenditures and Financing Uses	\$3,591,626
Total Estimated Expenditures and Other Financing Uses	\$116,955,841

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	21,621,623
200 Personnel Services - Employee Benefits	13,505,054
300 Purchased Professional and Technical Services	87,229
400 Purchased Property Services	249,087
500 Other Purchased Services	5,445,863
600 Supplies	1,110,913
700 Property	86,610
Total Regular Programs - Elementary / Secondary	\$42,106,379
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,057,335
200 Personnel Services - Employee Benefits	3,221,129
300 Purchased Professional and Technical Services	3,060,955
500 Other Purchased Services	4,751,579
600 Supplies	114,940
700 Property	3,067
Total Special Programs - Elementary / Secondary	\$18,209,005
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	366,913
200 Personnel Services - Employee Benefits	342,947
500 Other Purchased Services	988,895
Total Vocational Education	\$1,698,755
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	94,812
200 Personnel Services - Employee Benefits	44,896
500 Other Purchased Services	75,000
600 Supplies	7,930
Total Other Instructional Programs - Elementary / Secondary	\$222,638
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	386,000
600 Supplies	28,000
Total Higher Education Programs for Secondary Students	\$414,000
Total Instruction	\$62,650,777
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,170,430
200 Personnel Services - Employee Benefits	1,325,212
300 Purchased Professional and Technical Services	103,574
500 Other Purchased Services	25,930
600 Supplies	14,786
700 Property	9,254
800 Other Objects	435

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$3,649,621
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,267,686
200 Personnel Services - Employee Benefits	926,515
300 Purchased Professional and Technical Services	380,910
400 Purchased Property Services	20,000
500 Other Purchased Services	2,520
600 Supplies	68,377
700 Property	72,561
Total Support Services - Instructional Staff	\$2,738,569
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,513,924
200 Personnel Services - Employee Benefits	2,431,511
300 Purchased Professional and Technical Services	369,985
400 Purchased Property Services	1,058
500 Other Purchased Services	276,259
600 Supplies	129,114
700 Property	60,647
800 Other Objects	26,900
Total Support Services - Administration	\$6,809,398
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	709,068
200 Personnel Services - Employee Benefits	570,426
300 Purchased Professional and Technical Services	26,000
500 Other Purchased Services	3,107
600 Supplies	9,900
700 Property	4,325
Total Support Services - Pupil Health	\$1,322,826
2500 Support Services - Business	
100 Personnel Services - Salaries	560,375
200 Personnel Services - Employee Benefits	417,738
300 Purchased Professional and Technical Services	56,112
400 Purchased Property Services	25,000
500 Other Purchased Services	37,600
600 Supplies	10,400
700 Property	4,750
800 Other Objects	2,800
Total Support Services - Business	\$1,114,775
2600 Operation and Maintenance of Plant Services	
300 Purchased Professional and Technical Services	23,419,260
400 Purchased Property Services	1,577,472
500 Other Purchased Services	429,645
600 Supplies	598,335
700 Property	27,000
800 Other Objects	14,000

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$26,065,712
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	71,443
200 Personnel Services - Employee Benefits	53,584
300 Purchased Professional and Technical Services	4,968,020
400 Purchased Property Services	18,650
500 Other Purchased Services	534,394
600 Supplies	489,500
700 Property	5,000
Total Student Transportation Services	\$6,140,591
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	569,640
200 Personnel Services - Employee Benefits	345,838
300 Purchased Professional and Technical Services	317,800
400 Purchased Property Services	3,500
500 Other Purchased Services	5,000
600 Supplies	11,000
700 Property	130,000
800 Other Objects	6,400
Total Support Services - Central	\$1,389,178
2900 <u>Other Support Services</u>	
500 Other Purchased Services	34,440
Total Other Support Services	\$34,440
Total Support Services	\$49,265,110
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	684,683
200 Personnel Services - Employee Benefits	207,145
500 Other Purchased Services	75,000
600 Supplies	12,000
800 Other Objects	269,500
Total Student Activities	\$1,248,328
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	200,000
Total Community Services	\$200,000
Total Operation of Non-Instructional Services	\$1,448,328
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,275,431
900 Other Uses of Funds	2,216,195
Total Debt Service / Other Expenditures and Financing Uses	\$3,491,626
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	100,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$100,000
Total Other Expenditures and Financing Uses	\$3,591,626
TOTAL EXPENDITURES	\$116,955,841

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	1	1
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	52,000	50,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	77,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$132,001	\$127,501

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	1	1
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	\$1	\$1
TOTAL CASH AND INVESTMENTS	\$132,002	\$127,502

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	1	1
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	\$1	\$1
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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

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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	\$1	\$1

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	\$1	\$1
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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	(21,901,438)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(21,901,438)

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(21,901,438)
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