



**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	\$96051307
Ending Unassigned Fund Balance	\$950000
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 <i>Janeen Harbert</i>	DATE 07/05/2018
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DUE DATE: AUGUST 15, 2018

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

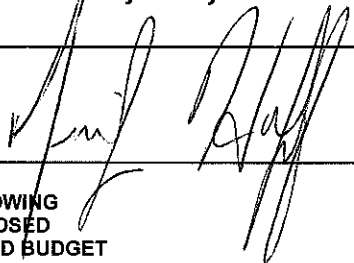
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> William Penn SD	<b>County :</b> Delaware	<b>AUN Number :</b> 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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 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>
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.	Ending Fund Balance reserved for future potential budgetary needs

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	950,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$950,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	48,783,285
7000 Revenue from State Sources	43,920,967
8000 Revenue from Federal Sources	3,347,055
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$96,051,307</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$97,001,307</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	43,690,833
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$48,783,285</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	24,025,214
7160 Tuition for Orphans Subsidy	550,000
7271 Special Education funds for School-Aged Pupils	4,642,548
7311 Pupil Transportation Subsidy	1,916,952
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	7,000,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$43,920,967</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,347,055</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>96,051,307</b>

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$43,690,833
Amount of Tax Relief for Homestead Exclusions	<u>\$3,404,253</u>
Total Approx. Tax Revenue:	\$47,095,086
Approx. Tax Levy for Tax Rate Calculation:	\$52,032,042

Delaware

Total

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<b>2017-18 Data</b>		
a. Assessed Value	\$1,130,985,355	\$1,130,985,355
b. Real Estate Mills	45.0100	
<b>I. 2018-19 Data</b>		
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
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$50,905,651	\$50,905,651
(a * b)		
<b>2018-19 Calculations</b>		
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		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	89.84746%	89.84746%
k. Tax Levy Needed	\$52,032,042	\$52,032,042
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>46.0000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$52,032,042	\$52,032,042
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$48,627,789
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$43,690,833
(n * Est. Pct. Collection)		

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Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$43,690,833

Amount of Tax Relief for Homestead Exclusions

\$3,404,253

Total Approx. Tax Revenue:

\$47,095,086

Approx. Tax Levy for Tax Rate Calculation:

\$52,032,042

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

\$10,565.00

V. Number of Homestead/Farmstead Properties

7002

7002

Median Assessed Value of Homestead Properties

\$75,825



Act 1 Index (current): 3.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$43,690,833</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,404,253</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$47,095,086</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$52,032,042</b>

<b>Delaware</b>	<b>Total</b>
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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
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$3,404,253</b>

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	46.0000	52,032,042			89.84746%	
<b>Totals:</b>	<b>1,131,131,353</b>		<b>52,032,042</b>	- 3,404,253	= 48,627,789	X 89.84746%	= 43,690,833

	<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**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,367,180,597</b>	<b>X</b>	<b>12</b>	<b>16,406,167</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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>								
	Delaware	45.0100	46.0000	2.20%	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	41,606,243
1200 Special Programs - Elementary / Secondary	17,784,607
1300 Vocational Education	1,698,755
1400 Other Instructional Programs - Elementary / Secondary	222,638
1700 Higher Education Programs for Secondary Students	414,000
<b>Total Instruction</b>	<b>\$61,726,243</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,649,621
2200 Support Services - Instructional Staff	2,738,569
2300 Support Services - Administration	6,799,398
2400 Support Services - Pupil Health	1,322,826
2500 Support Services - Business	1,114,775
2600 Operation and Maintenance of Plant Services	6,085,712
2700 Student Transportation Services	6,140,591
2800 Support Services - Central	1,389,178
2900 Other Support Services	34,440
<b>Total Support Services</b>	<b>\$29,275,110</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,258,328
3300 Community Services	200,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,458,328</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,491,626
5200 Interfund Transfers - Out	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,591,626</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$96,051,307</b>

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	21,301,489
200 Personnel Services - Employee Benefits	13,325,052
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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$41,606,243</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,290,317
200 Personnel Services - Employee Benefits	3,013,749
300 Purchased Professional and Technical Services	2,860,955
500 Other Purchased Services	4,501,579
600 Supplies	114,940
700 Property	3,067
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$17,784,607</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	366,913
200 Personnel Services - Employee Benefits	342,947
500 Other Purchased Services	988,895
<b>Total Vocational Education</b>	<b>\$1,698,755</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	94,812
200 Personnel Services - Employee Benefits	44,896
500 Other Purchased Services	75,000
600 Supplies	7,930
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$222,638</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	386,000
600 Supplies	28,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$414,000</b>
<b>Total Instruction</b>	<b>\$61,726,243</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
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

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$3,649,621</b>
<b>2200 Support Services - Instructional Staff</b>	
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
<b>Total Support Services - Instructional Staff</b>	<b>\$2,738,569</b>
<b>2300 Support Services - Administration</b>	
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	119,114
700 Property	60,647
800 Other Objects	26,900
<b>Total Support Services - Administration</b>	<b>\$6,799,398</b>
<b>2400 Support Services - Pupil Health</b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$1,322,826</b>
<b>2500 Support Services - Business</b>	
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
<b>Total Support Services - Business</b>	<b>\$1,114,775</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
300 Purchased Professional and Technical Services	3,439,260
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

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,085,712</b>
<b>2700 <u>Student Transportation Services</u></b>	
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
<b>Total Student Transportation Services</b>	<b>\$6,140,591</b>
<b>2800 <u>Support Services - Central</u></b>	
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
<b>Total Support Services - Central</b>	<b>\$1,389,178</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	34,440
<b>Total Other Support Services</b>	<b>\$34,440</b>
<b>Total Support Services</b>	<b>\$29,275,110</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
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	279,500
<b>Total Student Activities</b>	<b>\$1,258,328</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	200,000
<b>Total Community Services</b>	<b>\$200,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,458,328</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,275,431
900 Other Uses of Funds	2,216,195
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,491,626</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	100,000

<u>Description</u>	<u>Amount</u>
<b>Total Interfund Transfers - Out</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,591,626</b>
<b>TOTAL EXPENDITURES</b>	<b>\$96,051,307</b>



**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		
<b>Total Cash and Short-Term Investments</b>	<b>\$132,001</b>	<b>\$127,501</b>

**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

<b>Total Long-Term Investments</b>	<b>\$1</b>	<b>\$1</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$132,002</b>	<b>\$127,502</b>

**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		

<b>Total General Fund</b>	<b>\$1</b>	<b>\$1</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$1</b>	<b>\$1</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$1</b>	<b>\$1</b>
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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	950,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$950,000</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$950,000</b>
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