

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2018



President of the Board - Original Signature Required6/26/18

Date

Secretary of the Board - Original Signature Required6/26/18

Date

Chief School Administrator - Original Signature Required6/27/18

Date

Joseph Driscoll

Contact Person

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Extn :

Telephone_____
Extension

jdriscoll@mnsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Marple Newtown SD	Delaware	125235502

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 ☐

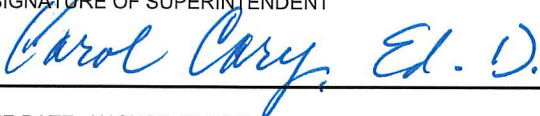

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$84800000
Ending Unassigned Fund Balance	\$6499523
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.7%

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 : Marple Newtown SD	County : Delaware	AUN Number : 125235502
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$59,060.00 . Provide a justification.	Appropriations are provided for OPEB. There are no salaries associated with those payments.
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$59,060.00	Appropriations are provided for OPEB. There are no salaries associated with those payments.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Amounts budgeted for contingencies and other unforeseen and/or necessary expenditures.
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.	The district strives to maintain a proper fund balance within the allowable limits

<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	6,499,523	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,499,523</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	69,549,246	
7000 Revenue from State Sources	14,507,912	
8000 Revenue from Federal Sources	742,842	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$84,800,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$91,299,523</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	64,107,493
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	64,000
6114 Payments in Lieu of Current Taxes - State / Local	24,000
6150 Current Act 511 Taxes - Proportional Assessments	1,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	325,000
6700 Revenues from LEA Activities	130,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	570,000
6910 Rentals	150,000
6940 Tuition from Patrons	840,000
6990 Refunds and Other Miscellaneous Revenue	238,753
REVENUE FROM LOCAL SOURCES	\$69,549,246
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	2,678,000
7271 Special Education funds for School-Aged Pupils	1,700,000
7311 Pupil Transportation Subsidy	560,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	665,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	250,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	125,000
7340 State Property Tax Reduction Allocation	1,229,767
7810 State Share of Social Security and Medicare Taxes	1,360,800
7820 State Share of Retirement Contributions	5,939,345
REVENUE FROM STATE SOURCES	\$14,507,912
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	276,337
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	81,500
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	25,005
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
REVENUE FROM FEDERAL SOURCES	\$742,842
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	84,800,000

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$64,107,493
 Amount of Tax Relief for Homestead Exclusions \$1,229,767
 Total Approx. Tax Revenue: \$65,337,260
 Approx. Tax Levy for Tax Rate Calculation: \$67,319,966

Delaware

Total

2017-18 Data

a. Assessed Value	\$3,609,791,039	\$3,609,791,039
b. Real Estate Mills	18.0552	

I. 2018-19 Data

c. 2016 STEB Market Value	\$4,981,436,927	\$4,981,436,927
d. Assessed Value	\$3,641,180,541	\$3,641,180,541
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy	\$65,175,499	\$65,175,499
(a * b)		

2018-19 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2017-18 Tax Levy	\$65,175,499	\$65,175,499
(f Total * g)		
i. Base Mills Subject to Index	18.0552	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$67,319,966	\$67,319,966
(Approx. Tax Levy * g)		

I. 2018-19 Real Estate Tax Rate 18.4885

(k / d * 1000)

III.

m. Tax Levy Generated by Mills	\$67,319,966	\$67,319,966
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$66,090,199	
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(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills	\$64,107,493	
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(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): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$64,107,493
Amount of Tax Relief for Homestead Exclusions	\$1,229,767
Total Approx. Tax Revenue:	\$65,337,260
Approx. Tax Levy for Tax Rate Calculation:	\$67,319,966

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	18.4885	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$67,319,966	\$67,319,966
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,411.00	
Number of Homestead/Farmstead Properties	8975	8975
Median Assessed Value of Homestead Properties		\$172,770

AUN: 125235502 Marple Newtown SD

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

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Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$64,107,493
Amount of Tax Relief for Homestead Exclusions	<u>\$1,229,767</u>
Total Approx. Tax Revenue:	\$65,337,260
Approx. Tax Levy for Tax Rate Calculation:	\$67,319,966

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,229,767	Lowering RE Tax Rate	\$0	\$1,229,767
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,229,767

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>
Delaware	3,641,180,541	18.4885	67,319,966			97.000000%	
Totals:	3,641,180,541		67,319,966	1,229,767	=	66,090,199 X	97.000000% = 64,107,493

	<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	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,500,000
Total Act 511, Current Taxes			1,500,000
Act 511 Tax Limit -->	4,981,436,927 X	12	59,777,243
	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	18.0552	18.4885	2.40%	Yes	2.4%				
	<u>Current Act 511 Taxes -- Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,894,940
1200 Special Programs - Elementary / Secondary	16,289,902
1300 Vocational Education	375,000
1400 Other Instructional Programs - Elementary / Secondary	98,176
1500 Nonpublic School Programs	44,505
Total Instruction	\$44,702,523
2000 Support Services	
2100 Support Services - Students	3,389,282
2200 Support Services - Instructional Staff	3,501,262
2300 Support Services - Administration	4,156,689
2400 Support Services - Pupil Health	1,449,776
2500 Support Services - Business	1,088,777
2600 Operation and Maintenance of Plant Services	7,401,893
2700 Student Transportation Services	6,030,487
2800 Support Services - Central	2,120,482
2900 Other Support Services	129,060
Total Support Services	\$29,267,708
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,566,592
3300 Community Services	49,177
Total Operation of Non-Instructional Services	\$1,615,769
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,514,000
5900 Budgetary Reserve	700,000
Total Other Expenditures and Financing Uses	\$9,214,000
Total Estimated Expenditures and Other Financing Uses	\$84,800,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,850,204
200 Personnel Services - Employee Benefits	10,510,617
300 Purchased Professional and Technical Services	430,895
400 Purchased Property Services	163,250
500 Other Purchased Services	325,476
600 Supplies	554,338
700 Property	52,200
800 Other Objects	7,960
Total Regular Programs - Elementary / Secondary	\$27,894,940
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,670,096
200 Personnel Services - Employee Benefits	5,356,130
300 Purchased Professional and Technical Services	2,119,000
400 Purchased Property Services	155,000
500 Other Purchased Services	2,671,800
600 Supplies	112,576
700 Property	5,000
800 Other Objects	200,300
Total Special Programs - Elementary / Secondary	\$16,289,902
1300 Vocational Education	
500 Other Purchased Services	375,000
Total Vocational Education	\$375,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	62,500
200 Personnel Services - Employee Benefits	25,676
500 Other Purchased Services	10,000
Total Other Instructional Programs - Elementary / Secondary	\$98,176
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	38,905
600 Supplies	5,600
Total Nonpublic School Programs	\$44,505
Total Instruction	\$44,702,523
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,755,652
200 Personnel Services - Employee Benefits	1,232,795
300 Purchased Professional and Technical Services	360,375
500 Other Purchased Services	8,650
600 Supplies	30,025
800 Other Objects	1,785
Total Support Services - Students	\$3,389,282

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	1,330,172
300 Purchased Professional and Technical Services	866,318
400 Purchased Property Services	132,481
500 Other Purchased Services	580,700
600 Supplies	22,625
700 Property	512,159
800 Other Objects	52,937
	3,870
Total Support Services - Instructional Staff	\$3,501,262
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,055,851
200 Personnel Services - Employee Benefits	1,321,069
300 Purchased Professional and Technical Services	517,874
400 Purchased Property Services	500
500 Other Purchased Services	198,590
600 Supplies	26,055
700 Property	4,000
800 Other Objects	32,750
Total Support Services - Administration	\$4,156,689
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	747,868
200 Personnel Services - Employee Benefits	511,888
300 Purchased Professional and Technical Services	152,520
400 Purchased Property Services	8,000
500 Other Purchased Services	3,300
600 Supplies	14,200
700 Property	12,000
Total Support Services - Pupil Health	\$1,449,776
2500 Support Services - Business	
100 Personnel Services - Salaries	608,772
200 Personnel Services - Employee Benefits	381,755
300 Purchased Professional and Technical Services	27,500
400 Purchased Property Services	5,000
500 Other Purchased Services	50,000
600 Supplies	8,750
700 Property	2,000
800 Other Objects	5,000
Total Support Services - Business	\$1,088,777
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,822,655
200 Personnel Services - Employee Benefits	2,250,892
300 Purchased Professional and Technical Services	33,546
400 Purchased Property Services	1,290,200
500 Other Purchased Services	222,600

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Description**Amount**

600 Supplies	652,700
700 Property	128,300
800 Other Objects	1,000

Total Operation and Maintenance of Plant Services**\$7,401,893****2700 Student Transportation Services**

100 Personnel Services - Salaries	3,236,168
200 Personnel Services - Employee Benefits	1,470,319
300 Purchased Professional and Technical Services	23,500
400 Purchased Property Services	743,000
500 Other Purchased Services	120,500
600 Supplies	421,500
700 Property	15,000
800 Other Objects	500

Total Student Transportation Services**\$6,030,487****2800 Support Services - Central**

100 Personnel Services - Salaries	860,904
200 Personnel Services - Employee Benefits	668,188
300 Purchased Professional and Technical Services	178,550
400 Purchased Property Services	181,728
500 Other Purchased Services	11,000
600 Supplies	197,162
700 Property	22,000
800 Other Objects	950

Total Support Services - Central**\$2,120,482****2900 Other Support Services**

200 Personnel Services - Employee Benefits	59,060
500 Other Purchased Services	70,000

Total Other Support Services**\$129,060****Total Support Services****\$29,267,708****3000 Operation of Non-Instructional Services****3200 Student Activities**

100 Personnel Services - Salaries	821,766
200 Personnel Services - Employee Benefits	415,761
300 Purchased Professional and Technical Services	118,160
400 Purchased Property Services	12,255
500 Other Purchased Services	32,075
600 Supplies	81,350
700 Property	59,700
800 Other Objects	25,525

Total Student Activities**\$1,566,592****3300 Community Services**

100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	1,027
300 Purchased Professional and Technical Services	2,700

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Description**Amount**

500 Other Purchased Services

42,000

600 Supplies

950

Total Community Services**\$49,177****Total Operation of Non-Instructional Services****\$1,615,769****5000 Other Expenditures and Financing Uses****5100 Debt Service / Other Expenditures and Financing Uses**

800 Other Objects

3,824,196

900 Other Uses of Funds

4,689,804

Total Debt Service / Other Expenditures and Financing Uses**\$8,514,000****5900 Budgetary Reserve**

800 Other Objects

700,000

Total Budgetary Reserve**\$700,000****Total Other Expenditures and Financing Uses****\$9,214,000****TOTAL EXPENDITURES****\$84,800,000**

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	18,000,000	15,000,000
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	14,000,000	5,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	165,000	150,000
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	\$32,165,000	\$20,150,000

Long-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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

\$32,165,000

\$20,150,000

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

0510 Bonds Payable	65,580,000	61,545,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,336,757	1,250,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,507,114	4,552,185
0599 Other Noncurrent Liabilities		

Total General Fund**\$71,423,871****\$67,347,185****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 Indebtedness06/30/2018 Estimate06/30/2019 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 Indebtedness06/30/2018 Estimate06/30/2019 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****\$71,423,871****\$67,347,185**

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****\$71,423,871****\$67,347,185**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,499,523
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,499,523

5900 Budgetary Reserve	700,000
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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,199,523
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