

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

Joseph Driscoll

(610)359-4266

Extn :

Contact Person

Telephone

Extension

jdriscoll@mnsd.org

Email Address

**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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	Proper financial planning to target an Unassigned Fund Balance within the limits set forth by law.

<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	29,143
0830 Committed Fund Balance	
0840 Assigned Fund Balance	52,144
0850 Unassigned Fund Balance	6,418,236
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,470,380</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	70,216,756
7000 Revenue from State Sources	14,543,244
8000 Revenue from Federal Sources	640,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$85,400,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$91,870,380</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	64,859,510
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	67,000
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	200,000
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	276,246
REVENUE FROM LOCAL SOURCES	\$70,216,756
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	1,229,757
7810 State Share of Social Security and Medicare Taxes	1,372,028
7820 State Share of Retirement Contributions	5,963,459
REVENUE FROM STATE SOURCES	\$14,543,244
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	307,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	90,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	28,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$640,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	85,400,000

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$64,859,510
Amount of Tax Relief for Homestead Exclusions	<u>\$1,229,757</u>
Total Approx. Tax Revenue:	\$66,089,267
Approx. Tax Levy for Tax Rate Calculation:	\$68,095,231

	Delaware	Total
<hr/>		
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	\$3,683,112,781	\$3,683,112,781
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2017-18 Calculations		
f. 2017-18 Tax Levy	\$65,175,499	\$65,175,499
(a * b)		
2018-19 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
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		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$68,095,231	\$68,095,231
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	18.4885	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$68,095,231	\$68,095,231
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$66,865,474
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$64,859,510
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$64,859,510	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,229,757</u>	
Total Approx. Tax Revenue:	\$66,089,267	
Approx. Tax Levy for Tax Rate Calculation:	\$68,095,231	

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)	\$68,095,231	\$68,095,231
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	\$7,373.00	
Number of Homestead/Farmstead Properties	9021	9021
Median Assessed Value of Homestead Properties		\$171,900

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$64,859,510
Amount of Tax Relief for Homestead Exclusions	<u>\$1,229,757</u>
Total Approx. Tax Revenue:	\$66,089,267
Approx. Tax Levy for Tax Rate Calculation:	\$68,095,231

Delaware	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,229,757	Lowering RE Tax Rate	\$0		\$1,229,757
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,229,757

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	3,683,112,781	18.4885	68,095,231			97.00000%	
Totals:	3,683,112,781		68,095,231	- 1,229,757	= 66,865,474	X 97.00000%	= 64,859,510

	<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	12
		Market Value	Mills
			59,777,243
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	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%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,404,674
1200 Special Programs - Elementary / Secondary	16,296,313
1300 Vocational Education	375,000
1400 Other Instructional Programs - Elementary / Secondary	101,703
1500 Nonpublic School Programs	3,300
Total Instruction	\$45,180,990
2000 Support Services	
2100 Support Services - Students	3,392,338
2200 Support Services - Instructional Staff	3,606,788
2300 Support Services - Administration	4,236,717
2400 Support Services - Pupil Health	1,496,708
2500 Support Services - Business	970,096
2600 Operation and Maintenance of Plant Services	7,287,169
2700 Student Transportation Services	6,097,057
2800 Support Services - Central	2,143,559
2900 Other Support Services	129,060
Total Support Services	\$29,359,492
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,602,439
3300 Community Services	52,527
Total Operation of Non-Instructional Services	\$1,654,966
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,504,552
5900 Budgetary Reserve	700,000
Total Other Expenditures and Financing Uses	\$9,204,552
Total Estimated Expenditures and Other Financing Uses	\$85,400,000

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	15,983,450
200 Personnel Services - Employee Benefits	10,808,955
300 Purchased Professional and Technical Services	460,395
400 Purchased Property Services	163,250
500 Other Purchased Services	325,476
600 Supplies	576,738
700 Property	78,450
800 Other Objects	7,960
Total Regular Programs - Elementary / Secondary	\$28,404,674
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,709,632
200 Personnel Services - Employee Benefits	5,253,005
300 Purchased Professional and Technical Services	2,189,000
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	\$16,296,313
1300 <u>Vocational Education</u>	
500 Other Purchased Services	375,000
Total Vocational Education	\$375,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	65,000
200 Personnel Services - Employee Benefits	26,703
500 Other Purchased Services	10,000
Total Other Instructional Programs - Elementary / Secondary	\$101,703
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	2,500
600 Supplies	800
Total Nonpublic School Programs	\$3,300
Total Instruction	\$45,180,990
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,755,652
200 Personnel Services - Employee Benefits	1,235,851
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	\$3,392,338

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,341,331
200 Personnel Services - Employee Benefits	869,909
300 Purchased Professional and Technical Services	158,594
400 Purchased Property Services	580,700
500 Other Purchased Services	30,550
600 Supplies	560,747
700 Property	60,937
800 Other Objects	4,020
Total Support Services - Instructional Staff	\$3,606,788
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,063,306
200 Personnel Services - Employee Benefits	1,392,142
300 Purchased Professional and Technical Services	519,374
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	\$4,236,717
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	779,715
200 Personnel Services - Employee Benefits	526,973
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	\$1,496,708
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	533,772
200 Personnel Services - Employee Benefits	338,074
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	\$970,096
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,833,464
200 Personnel Services - Employee Benefits	2,211,359
300 Purchased Professional and Technical Services	18,546
400 Purchased Property Services	1,290,200
500 Other Purchased Services	222,600

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<u>Description</u>	<u>Amount</u>
600 Supplies	642,700
700 Property	67,300
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$7,287,169
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,301,004
200 Personnel Services - Employee Benefits	1,472,053
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	\$6,097,057
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	860,904
200 Personnel Services - Employee Benefits	678,065
300 Purchased Professional and Technical Services	188,550
400 Purchased Property Services	181,728
500 Other Purchased Services	11,000
600 Supplies	200,362
700 Property	22,000
800 Other Objects	950
Total Support Services - Central	\$2,143,559
2900 <u>Other Support Services</u>	
200 Personnel Services - Employee Benefits	59,060
500 Other Purchased Services	70,000
Total Other Support Services	\$129,060
Total Support Services	\$29,359,492
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	855,601
200 Personnel Services - Employee Benefits	431,108
300 Purchased Professional and Technical Services	109,325
400 Purchased Property Services	12,255
500 Other Purchased Services	32,075
600 Supplies	81,350
700 Property	55,200
800 Other Objects	25,525
Total Student Activities	\$1,602,439
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	1,027
300 Purchased Professional and Technical Services	6,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	42,000
600 Supplies	1,000
Total Community Services	\$52,527
Total Operation of Non-Instructional Services	\$1,654,966
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,814,748
900 Other Uses of Funds	4,689,804
Total Debt Service / Other Expenditures and Financing Uses	\$8,504,552
5900 <u>Budgetary Reserve</u>	
800 Other Objects	700,000
Total Budgetary Reserve	\$700,000
Total Other Expenditures and Financing Uses	\$9,204,552
TOTAL EXPENDITURES	\$85,400,000

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

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
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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 **\$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
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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

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	\$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
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	29,143
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,470,380
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,470,380
5900 Budgetary Reserve	700,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,199,523