

***PDE-2028 – PROPOSED GENERAL FUND BUDGET***

***FISCAL YEAR 07/01/2018 – 06/30/2019***

***PENNSBURY SCHOOL DISTRICT***

**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> Pennsbury SD	<b>County :</b> Bucks	<b>AUN Number :</b> 122098202
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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> 5/17/18
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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.	Unassigned Fund Balance will be used for emergencies and to offset future tax increases
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance will be used for Capital Projects, Self Insured Medical Contingency, and to offset PSERS increases

<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	18,517
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,474,451
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,998,226
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$18,472,677</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	154,550,604
7000 Revenue from State Sources	49,977,249
8000 Revenue from Federal Sources	1,534,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$206,061,853</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$224,534,530</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	143,972,382
6112 Interim Real Estate Taxes	700,000
6113 Public Utility Realty Taxes	150,000
6150 Current Act 511 Taxes - Proportional Assessments	2,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,708,222
6500 Earnings on Investments	1,000,000
6700 Revenues from LEA Activities	260,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,100,000
6910 Rentals	575,000
6940 Tuition from Patrons	150,000
6990 Refunds and Other Miscellaneous Revenue	335,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$154,550,604</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	16,070,616
7160 Tuition for Orphans Subsidy	140,000
7271 Special Education funds for School-Aged Pupils	5,395,038
7292 Pre-K Counts	433,500
7311 Pupil Transportation Subsidy	1,350,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,146,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	210,000
7340 State Property Tax Reduction Allocation	4,157,736
7505 Ready to Learn Block Grant	783,733
7810 State Share of Social Security and Medicare Taxes	3,670,242
7820 State Share of Retirement Contributions	16,120,384
<b>REVENUE FROM STATE SOURCES</b>	<b>\$49,977,249</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	721,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	200,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	37,000
8517 NCLB, Title IV - 21st Century Schools	16,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	60,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,534,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>206,061,853</b>

Act 1 Index (current): 2.4%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue  
2  
\$143,980,604  
\$4,157,736  
\$148,138,340  
\$153,515,209  
Bucks

Total

2017-18 Data

a. Assessed Value \$904,359,370 \$904,359,370  
b. Real Estate Mills 165.0600

I. 2018-19 Data

c. 2016 STEB Market Value \$7,813,603,689 \$7,813,603,689  
d. Assessed Value \$909,830,960 \$909,830,960  
e. Assessed Value of New Constr/ Renov \$0 \$0

2017-18 Calculations

f. 2017-18 Tax Levy \$149,273,558 \$149,273,558  
(a \* b)

2018-19 Calculations

g. Percent of Total Market Value 100.00000% 100.00000%  
II. h. Rebalanced 2017-18 Tax Levy \$149,273,558 \$149,273,558  
(f Total \* g)  
i. Base Mills Subject to Index 165.0600  
(h / a \* 1000) if no reassessment  
(h / (d-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 96.40000% 96.40000%  
k. Tax Levy Needed \$153,515,209 \$153,515,209  
(Approx. Tax Levy \* g)

I. 2018-19 Real Estate Tax Rate 168.7200  
(k / d \* 1000)

III. m. Tax Levy Generated by Mills \$153,506,680 \$153,506,680  
(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$149,348,944  
(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$143,972,382  
(n \* Est. Pct. Collection)

AUN: 122098202 Pennsbury 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:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

	Revenue		
	2		
	\$143,980,604		
	<u>\$4,157,736</u>		
	\$148,138,340		
	\$153,515,209		
	Bucks		Total
<hr/>			
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	169.0214		
q. Mills In Excess of Index (if l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$153,780,903		\$153,780,903
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	\$1,430.00		
Number of Homestead/Farmstead Properties	17526		17526
Median Assessed Value of Homestead Properties			\$28,195



AUN: 122098202 Pennsbury 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:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$143,980,604
Amount of Tax Relief for Homestead Exclusions	<u>\$4,157,736</u>
Total Approx. Tax Revenue:	\$148,138,340
Approx. Tax Levy for Tax Rate Calculation:	\$153,515,209
	Bucks

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,157,736	Lowering RE Tax Rate	\$0	\$4,157,736
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$4,157,736</b>

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Bucks	909,830,960	168.7200	153,506,680			96.40000%	
<b>Totals:</b>	<b>909,830,960</b>		<b>153,506,680</b>	<b>4,157,736</b>	<b>149,348,944</b>	<b>96.40000%</b>	<b>143,972,382</b>

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00			0
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>	<b>0</b>
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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%	2,600,000	2,600,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,600,000</b>	<b>2,600,000</b>
<b>Total Act 511, Current Taxes</b>				<b>2,600,000</b>
<b>Act 511 Tax Limit</b>	<b>→</b>	<b>7,813,603,689</b>	<b>12</b>	<b>93,763,244</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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>									
	Bucks	165.0600	168.7200	2.22%	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	84,084,755
1200 Special Programs - Elementary / Secondary	37,898,029
1300 Vocational Education	8,567,487
1400 Other Instructional Programs - Elementary / Secondary	1,270,187
1500 Nonpublic School Programs	18,000
1800 Pre-Kindergarten	462,749
<b>Total Instruction</b>	<b>\$132,301,207</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	7,773,469
2200 Support Services - Instructional Staff	4,820,510
2300 Support Services - Administration	10,151,351
2400 Support Services - Pupil Health	3,071,045
2500 Support Services - Business	2,250,344
2600 Operation and Maintenance of Plant Services	15,430,607
2700 Student Transportation Services	9,721,960
2800 Support Services - Central	3,424,114
2900 Other Support Services	121,000
<b>Total Support Services</b>	<b>\$56,784,400</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,254,779
3300 Community Services	192,348
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,447,127</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	17,334,119
<b>Total Other Expenditures and Financing Uses</b>	<b>\$17,334,119</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$207,846,853</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	48,370,489
200 Personnel Services - Employee Benefits	28,379,670
300 Purchased Professional and Technical Services	918,184
400 Purchased Property Services	1,128,943
500 Other Purchased Services	3,224,530
600 Supplies	2,007,951
700 Property	46,053
800 Other Objects	8,935
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$84,084,755</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	18,160,046
200 Personnel Services - Employee Benefits	10,719,967
300 Purchased Professional and Technical Services	4,490,092
400 Purchased Property Services	4,000
500 Other Purchased Services	4,113,390
600 Supplies	399,049
700 Property	10,485
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$37,898,029</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	1,355,510
200 Personnel Services - Employee Benefits	817,759
300 Purchased Professional and Technical Services	26,800
400 Purchased Property Services	9,358
500 Other Purchased Services	6,315,111
600 Supplies	39,799
800 Other Objects	3,150
<b>Total Vocational Education</b>	<b>\$8,567,487</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	687,944
200 Personnel Services - Employee Benefits	401,453
300 Purchased Professional and Technical Services	71,758
400 Purchased Property Services	375
500 Other Purchased Services	107,000
600 Supplies	1,657
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,270,187</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	18,000
<b>Total Nonpublic School Programs</b>	<b>\$18,000</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	164,990
200 Personnel Services - Employee Benefits	97,013

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	11,495
400 Purchased Property Services	12,002
500 Other Purchased Services	4,736
600 Supplies	40,867
700 Property	3,000
800 Other Objects	128,646
<b>Total Pre-Kindergarten</b>	<b>\$482,749</b>
<b>Total Instruction</b>	<b>\$132,301,207</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	4,742,530
200 Personnel Services - Employee Benefits	2,776,561
300 Purchased Professional and Technical Services	58,750
400 Purchased Property Services	8,100
500 Other Purchased Services	10,250
600 Supplies	176,703
800 Other Objects	575
<b>Total Support Services - Students</b>	<b>\$7,773,469</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	2,480,909
200 Personnel Services - Employee Benefits	1,658,017
300 Purchased Professional and Technical Services	112,230
400 Purchased Property Services	305,683
500 Other Purchased Services	46,332
600 Supplies	195,591
700 Property	16,280
800 Other Objects	5,468
<b>Total Support Services - Instructional Staff</b>	<b>\$4,820,510</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	5,612,341
200 Personnel Services - Employee Benefits	3,483,182
300 Purchased Professional and Technical Services	826,500
400 Purchased Property Services	68,300
500 Other Purchased Services	41,824
600 Supplies	72,104
700 Property	6,770
800 Other Objects	40,330
<b>Total Support Services - Administration</b>	<b>\$10,151,351</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,497,802
200 Personnel Services - Employee Benefits	893,406
300 Purchased Professional and Technical Services	638,513
400 Purchased Property Services	1,550
500 Other Purchased Services	788
600 Supplies	32,580

<u>Description</u>	<u>Amount</u>
700 Property	6,406
<b>Total Support Services - Pupli Health</b>	<b>\$3,071,045</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,173,458
200 Personnel Services - Employee Benefits	700,323
300 Purchased Professional and Technical Services	35,758
400 Purchased Property Services	147,900
500 Other Purchased Services	71,400
600 Supplies	117,985
700 Property	2,000
800 Other Objects	1,520
<b>Total Support Services - Business</b>	<b>\$2,250,344</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	6,506,305
200 Personnel Services - Employee Benefits	3,822,027
300 Purchased Professional and Technical Services	72,800
400 Purchased Property Services	1,094,122
500 Other Purchased Services	810,553
600 Supplies	3,113,800
700 Property	10,000
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$15,430,607</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	3,804,176
200 Personnel Services - Employee Benefits	2,233,336
300 Purchased Professional and Technical Services	73,000
400 Purchased Property Services	202,082
500 Other Purchased Services	1,763,667
600 Supplies	895,433
700 Property	750,030
800 Other Objects	236
<b>Total Student Transportation Services</b>	<b>\$9,721,960</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	1,508,985
200 Personnel Services - Employee Benefits	899,496
300 Purchased Professional and Technical Services	361,523
400 Purchased Property Services	87,716
500 Other Purchased Services	78,304
600 Supplies	165,850
700 Property	322,090
800 Other Objects	150
<b>Total Support Services - Central</b>	<b>\$3,424,114</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	121,000
<b>Total Other Support Services</b>	<b>\$121,000</b>

<u>Description</u>	<u>Amount</u>
<b>Total Support Services</b>	<b>\$56,764,400</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	642,090
200 Personnel Services - Employee Benefits	277,649
300 Purchased Professional and Technical Services	68,997
400 Purchased Property Services	41,614
500 Other Purchased Services	26,571
600 Supplies	153,200
700 Property	9,658
800 Other Objects	35,000
<b>Total Student Activities</b>	<b>\$1,254,779</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	186,000
600 Supplies	6,348
<b>Total Community Services</b>	<b>\$192,348</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,447,127</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	8,262,397
900 Other Uses of Funds	9,071,722
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$17,334,119</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$17,334,119</b>
<b>TOTAL EXPENDITURES</b>	<b>\$207,846,853</b>



**Cash and Short-Term Investments**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	36,000,000	37,000,000
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		
Other Capital Projects Fund	12,000,000	5,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	175,000	150,000
Child Care Operations Fund		
Other Enterprise Funds	40,000	30,000
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	1,000,000	1,000,000
Other Agency Fund	26,000	26,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$49,241,000</b>	<b>\$43,206,000</b>

**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**

**\$49,241,000**

**\$43,206,000**

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	174,366,000	165,189,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,600,000	2,600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,900,000	3,400,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$179,866,000</b>	<b>\$171,189,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - § 690, §1850</b>		
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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$179,866,000</b>	<b>\$171,189,000</b>

**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	1,218,000	1,000,000
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		
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		
<b>Total Short-Term Payables</b>	<b>\$1,218,000</b>	<b>\$1,000,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$181,084,000</b>	<b>\$172,189,000</b>



<b>Account Description</b>	<b>Amounts</b>
0810 Nonspendable Fund Balance	18,517
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,474,451
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,213,226
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$16,687,677</b>

5900 Budgetary Reserve

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**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** **\$16,706,194**

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