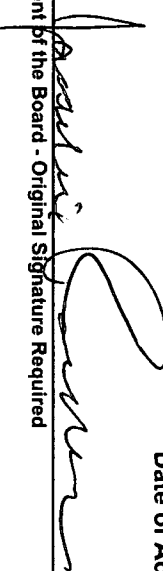


PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/18/2018


President of the Board - Original Signature Required

Date 1/24/18

ccc
Secretary of the Board - Original Signature Required

Date 1/24/18


Chief School Administrator - Original Signature Required

Date 1/24/18

Joanne J Godzieba

(215)428-4127 Extn :

Contact Person

Telephone

Extension

jgodzieba@pennsburyisd.org

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$2,406,798.00 Approved Referendum Exception Amt: \$0.00	Preliminary Budget will be reviewed during the budget process and be adjusted to be within the index and approved exceptions before final adoption.
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 to offset future tax increases and used for emergencies
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds are committed for Fund Balance Appropriation, Capital Projects, PSERS Increases and Self Funded Medical Contingency

<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	20,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,474,451
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,416,133
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$15,890,584</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	156,475,602
7000 Revenue from State Sources	50,029,609
8000 Revenue from Federal Sources	1,534,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$208,039,211</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$223,929,795</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	146,400,321
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	2,705,281
6500 Earnings on Investments	500,000
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

REVENUE FROM LOCAL SOURCES \$156,475,602**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	15,970,616
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	1,035,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	210,000
7340 State Property Tax Reduction Allocation	4,157,972
7505 Ready to Learn Block Grant	783,733
7810 State Share of Social Security and Medicare Taxes	3,718,000
7820 State Share of Retirement Contributions	16,335,750

REVENUE FROM STATE SOURCES \$50,029,609**REVENUE FROM FEDERAL SOURCES**

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

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	60,000
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REVENUE FROM FEDERAL SOURCES	\$1,534,000
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	208,039,211
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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:	\$146,405,602	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,158,972</u>	
Total Approx. Tax Revenue:	\$150,564,574	
Approx. Tax Levy for Tax Rate Calculation:	\$156,032,003	
	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	\$908,345,610	\$908,345,610
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%
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	\$156,032,003	\$156,032,003
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	171.7700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$156,026,525	\$156,026,525
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$151,867,553
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$146,400,321
(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:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$146,405,602
Amount of Tax Relief for Homestead Exclusions	<u>\$4,158,972</u>
Total Approx. Tax Revenue:	\$150,564,574
Approx. Tax Levy for Tax Rate Calculation:	\$156,032,003

	Bucks	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	169.0214	
q. Mills In Excess of Index (if l > p), (l - p))	2.7486	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$153,529,847	\$153,529,847
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$2,496,678	\$2,496,678
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$2,406,798	\$2,406,798

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 2.4%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$146,405,602
Amount of Tax Relief for Homestead Exclusions	<u>\$4,158,972</u>
Total Approx. Tax Revenue:	\$150,564,574
Approx. Tax Levy for Tax Rate Calculation:	\$156,032,003
	Bucks

Total

<p>State Property Tax Reduction Allocation used for: Homestead Exclusions</p> <p>Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions</p> <p>Amount of Tax Relief from State/Local Sources</p>	<p>\$4,157,972</p> <p>\$1,000</p> <p>\$4,158,972</p>	<p>Lowering RE Tax Rate</p>	<p>\$0</p>	<p>\$4,157,972</p> <p>\$1,000</p> <p>\$4,158,972</p>
--	---	-----------------------------	------------	---

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>
Bucks	908,345,610	171.7700	156,026,525			96.40000%	
Totals:	908,345,610		156,026,525	4,158,972 =	151,867,553 X	96.40000% =	146,400,321

	<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%	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	0.0000	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 2,600,000 2,600,000

Total Act 511, Current Taxes 2,600,000

Act 511 Tax Limit -->	7,813,603,689 X	12	93,763,244
	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> Bucks	165.0600	171.7700	4.07%	No	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%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	85,751,248
1200 Special Programs - Elementary / Secondary	37,972,980
1300 Vocational Education	8,394,787
1400 Other Instructional Programs - Elementary / Secondary	1,289,765
1500 Nonpublic School Programs	18,000
1800 Pre-Kindergarten	433,500
Total Instruction	\$133,860,280
2000 Support Services	
2100 Support Services - Students	7,725,504
2200 Support Services - Instructional Staff	4,682,482
2300 Support Services - Administration	10,540,200
2400 Support Services - Pupil Health	3,140,200
2500 Support Services - Business	2,245,116
2600 Operation and Maintenance of Plant Services	15,189,099
2700 Student Transportation Services	9,763,169
2800 Support Services - Central	3,410,709
2900 Other Support Services	122,000
Total Support Services	\$56,818,479
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,239,941
3300 Community Services	192,348
Total Operation of Non-Instructional Services	\$1,432,289
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	200,000
Total Facilities Acquisition, Construction and Improvement Services	\$200,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	17,428,163
Total Other Expenditures and Financing Uses	\$17,428,163
Total Estimated Expenditures and Other Financing Uses	\$209,739,211

2018-2019 Preliminary 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	49,395,178
200 Personnel Services - Employee Benefits	29,037,078
300 Purchased Professional and Technical Services	918,184
400 Purchased Property Services	1,128,943
500 Other Purchased Services	3,208,047
600 Supplies	2,008,829
700 Property	46,054
800 Other Objects	8,935
Total Regular Programs - Elementary / Secondary	\$85,751,248
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,113,582
200 Personnel Services - Employee Benefits	10,721,312
300 Purchased Professional and Technical Services	4,610,162
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
Total Special Programs - Elementary / Secondary	\$37,972,980
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,420,894
200 Personnel Services - Employee Benefits	854,675
300 Purchased Professional and Technical Services	26,800
400 Purchased Property Services	9,358
500 Other Purchased Services	6,040,111
600 Supplies	39,799
800 Other Objects	3,150
Total Vocational Education	\$8,394,787
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	711,679
200 Personnel Services - Employee Benefits	397,296
300 Purchased Professional and Technical Services	71,758
400 Purchased Property Services	375
500 Other Purchased Services	107,000
600 Supplies	1,657
Total Other Instructional Programs - Elementary / Secondary	\$1,289,765
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	18,000
Total Nonpublic School Programs	\$18,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	164,990
200 Personnel Services - Employee Benefits	67,764

2018-2019 Preliminary General Fund Budget

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<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
Total Pre-Kindergarten	\$433,500
Total Instruction	\$133,860,280
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	4,749,301
200 Personnel Services - Employee Benefits	2,721,824
300 Purchased Professional and Technical Services	58,750
400 Purchased Property Services	8,100
500 Other Purchased Services	10,250
600 Supplies	176,704
800 Other Objects	575
Total Support Services - Students	\$7,725,504
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,376,635
200 Personnel Services - Employee Benefits	1,624,263
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
Total Support Services - Instructional Staff	\$4,682,482
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,704,657
200 Personnel Services - Employee Benefits	3,575,025
300 Purchased Professional and Technical Services	826,500
400 Purchased Property Services	68,300
500 Other Purchased Services	40,514
600 Supplies	72,104
700 Property	6,770
800 Other Objects	246,330
Total Support Services - Administration	\$10,540,200
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,544,019
200 Personnel Services - Employee Benefits	916,344
300 Purchased Professional and Technical Services	638,513
400 Purchased Property Services	1,550
500 Other Purchased Services	788
600 Supplies	32,580

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<u>Description</u>	<u>Amount</u>
700 Property	6,406
Total Support Services - Pupil Health	\$3,140,200
2500 Support Services - Business	
100 Personnel Services - Salaries	1,173,458
200 Personnel Services - Employee Benefits	695,095
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
Total Support Services - Business	\$2,245,116
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	6,459,195
200 Personnel Services - Employee Benefits	3,821,507
300 Purchased Professional and Technical Services	72,800
400 Purchased Property Services	894,122
500 Other Purchased Services	816,675
600 Supplies	3,113,800
700 Property	10,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$15,189,099
2700 Student Transportation Services	
100 Personnel Services - Salaries	3,898,280
200 Personnel Services - Employee Benefits	2,271,563
300 Purchased Professional and Technical Services	73,000
400 Purchased Property Services	202,082
500 Other Purchased Services	1,757,545
600 Supplies	895,433
700 Property	665,030
800 Other Objects	236
Total Student Transportation Services	\$9,763,169
2800 Support Services - Central	
100 Personnel Services - Salaries	1,508,985
200 Personnel Services - Employee Benefits	886,091
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
Total Support Services - Central	\$3,410,709
2900 Other Support Services	
500 Other Purchased Services	122,000
Total Other Support Services	\$122,000

<u>Description</u>	<u>Amount</u>
Total Support Services	\$56,818,479
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	642,090
200 Personnel Services - Employee Benefits	262,811
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
Total Student Activities	\$1,239,941
3300 Community Services	
300 Purchased Professional and Technical Services	186,000
600 Supplies	6,348
Total Community Services	\$192,348
Total Operation of Non-Instructional Services	\$1,432,289
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	200,000
Total Facilities Acquisition, Construction and Improvement Services	\$200,000
Total Facilities Acquisition, Construction and Improvement Services	\$200,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	8,234,639
900 Other Uses of Funds	9,193,524
Total Debt Service / Other Expenditures and Financing Uses	\$17,428,163
Total Other Expenditures and Financing Uses	\$17,428,163
TOTAL EXPENDITURES	\$209,739,211

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	36,000,000	35,000,000
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		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$48,215,000	\$40,180,000
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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 **\$48,215,000** **\$40,180,000**

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

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		

Total General Fund	\$179,866,000	\$171,189,000
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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		
---	--	--

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 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	\$179,866,000	\$171,189,000

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

General Fund	700,000	300,000
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		
Total Short-Term Payables	\$700,000	\$300,000
TOTAL INDEBTEDNESS	\$180,566,000	\$171,489,000

Account Description	Amounts
0810 Nonspendable Fund Balance	20,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,474,451
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,716,133
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,190,584

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,210,584
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