

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2018

  
President of the Board - Original Signature Required

6/28/2018  
Date

  
Secretary of the Board - Original Signature Required

6/28/2018  
Date

  
Chief School Administrator - Original Signature Required

6/28/2018  
Date

Vanessa R Scott  
Contact Person

(610)522-4300 Extn :  
Telephone Extension

vscott@sedelco.org  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southeast Delco SD	COUNTY : Delaware	AUN : 125238402
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2018-2019 (compared to 2017-2018 )? Yes   
No

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

Total Budgeted Expenditures	\$81323757
Ending Unassigned Fund Balance	\$4021821
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.9%

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 7/3/2018
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DUE DATE: AUGUST 15, 2018

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

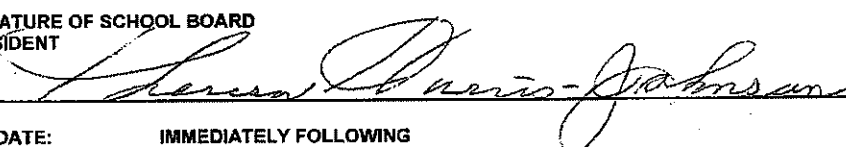
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Southeast Delco SD	<b>County :</b> Delaware	<b>AUN Number :</b> 125238402
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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> 5/29/2018
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<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	30,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,000,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,906,506	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$4,906,506</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	41,189,306	
7000 Revenue from State Sources	34,660,746	
8000 Revenue from Federal Sources	4,589,020	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$80,439,072</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$85,345,578</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	36,108,943
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	40,000
6150 Current Act 511 Taxes - Proportional Assessments	375,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,000,000
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	790,363
6910 Rentals	65,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	185,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$41,189,306</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	16,684,837
7160 Tuition for Orphans Subsidy	341,201
7271 Special Education funds for School-Aged Pupils	2,710,761
7311 Pupil Transportation Subsidy	1,392,648
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,480,678
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	2,168,753
7360 Safe Schools	60,000
7505 Ready to Learn Block Grant	888,165
7810 State Share of Social Security and Medicare Taxes	1,555,703
7820 State Share of Retirement Contributions	7,300,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$34,660,746</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,778,547
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	240,026
8517 NCLB, Title IV - 21st Century Schools	437,236
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,097,074
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	436,137
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	600,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,589,020</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>80,439,072</b>

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$36,108,943
Amount of Tax Relief for Homestead Exclusions	\$2,168,753
<b>Total Approx. Tax Revenue:</b>	<b>\$38,277,696</b>
Approx. Tax Levy for Tax Rate Calculation:	\$41,417,604

Delaware

Total

**2017-18 Data**

a. Assessed Value	\$967,760,061	\$967,760,061
b. Real Estate Mills	41.5784	

**I. 2018-19 Data**

c. 2016 STEB Market Value	\$1,238,019,002	\$1,238,019,002
d. Assessed Value	\$961,518,547	\$961,518,547
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2017-18 Calculations**

f. 2017-18 Tax Levy (a * b)	\$40,237,915	\$40,237,915
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**2018-19 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$40,237,915	\$40,237,915
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	41.5784	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$41,417,604	\$41,417,604

**I. 2018-19 Real Estate Tax Rate** 43.0752  
(k / d \* 1000)

III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$41,417,604	\$41,417,604
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$39,248,851
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$36,108,943

Act 1 Index (current): 3.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$36,108,943</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,168,753</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$38,277,696</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$41,417,604</b>

	Delaware	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	43.0752	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$41,417,604	\$41,417,604
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	\$8,995.43	
Number of Homestead/Farmstead Properties	5597	5597
Median Assessed Value of Homestead Properties		\$69,040,430,752

AUN: 125238402 Southeast Delco SD

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

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Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$36,108,943
Amount of Tax Relief for Homestead Exclusions	<u>\$2,168,753</u>
Total Approx. Tax Revenue:	\$38,277,696
Approx. Tax Levy for Tax Rate Calculation:	\$41,417,604
	Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,168,753	Lowering RE Tax Rate	\$0	\$2,168,753
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,168,753</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
Delaware	961,518,547	43.0752	41,417,604			92.00000%	
<b>Totals:</b>	<b>961,518,547</b>		<b>41,417,604</b>	<b>2,168,753</b>	<b>39,248,851</b>	<b>92.00000%</b>	<b>36,108,943</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%	375,000	375,000
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>375,000</b>	<b>375,000</b>
<b>Total Act 511, Current Taxes</b>				<b>375,000</b>
<b>Act 511 Tax Limit</b>	<b>--&gt;</b>	<b>1,238,019,002</b>	<b>12</b>	<b>14,856,228</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> Delaware	41.5784	43.0752	3.60%	Yes	3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	30,381,709
1200 Special Programs - Elementary / Secondary	17,460,153
1300 Vocational Education	1,016,097
1400 Other Instructional Programs - Elementary / Secondary	2,147,702
1600 Adult Education Programs	349,333
<b>Total Instruction</b>	<b>\$51,354,994</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,513,535
2200 Support Services - Instructional Staff	2,152,696
2300 Support Services - Administration	4,550,282
2400 Support Services - Pupil Health	808,370
2500 Support Services - Business	1,301,039
2600 Operation and Maintenance of Plant Services	5,956,252
2700 Student Transportation Services	4,686,199
2800 Support Services - Central	512,494
2900 Other Support Services	29,558
<b>Total Support Services</b>	<b>\$22,510,425</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	929,539
3300 Community Services	160,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,089,539</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,368,799
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,368,799</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$81,323,757</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	15,030,438
200 Personnel Services - Employee Benefits	10,093,538
300 Purchased Professional and Technical Services	1,225,626
500 Other Purchased Services	3,122,700
600 Supplies	825,407
700 Property	84,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$30,381,709</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	5,367,490
200 Personnel Services - Employee Benefits	3,369,037
300 Purchased Professional and Technical Services	3,743,426
400 Purchased Property Services	373,150
500 Other Purchased Services	4,486,200
600 Supplies	95,000
700 Property	25,000
800 Other Objects	850
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$17,460,153</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	1,016,097
<b>Total Vocational Education</b>	<b>\$1,016,097</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	601,319
200 Personnel Services - Employee Benefits	346,221
300 Purchased Professional and Technical Services	594,625
400 Purchased Property Services	340,537
500 Other Purchased Services	200,500
600 Supplies	33,500
700 Property	30,000
800 Other Objects	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,147,702</b>
<b>1600 Adult Education Programs</b>	
500 Other Purchased Services	349,333
<b>Total Adult Education Programs</b>	<b>\$349,333</b>
<b>Total Instruction</b>	<b>\$51,354,994</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,379,841
200 Personnel Services - Employee Benefits	980,344
300 Purchased Professional and Technical Services	136,000
500 Other Purchased Services	1,950
600 Supplies	14,300
800 Other Objects	1,100

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$2,513,535</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	935,650
200 Personnel Services - Employee Benefits	630,996
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	114,000
500 Other Purchased Services	15,200
600 Supplies	275,350
700 Property	112,500
800 Other Objects	4,000
<b>Total Support Services - Instructional Staff</b>	<b>\$2,152,696</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,469,991
200 Personnel Services - Employee Benefits	1,649,241
300 Purchased Professional and Technical Services	191,000
500 Other Purchased Services	98,150
600 Supplies	93,000
800 Other Objects	48,900
<b>Total Support Services - Administration</b>	<b>\$4,550,282</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	430,080
200 Personnel Services - Employee Benefits	323,790
300 Purchased Professional and Technical Services	35,000
600 Supplies	16,500
700 Property	3,000
<b>Total Support Services - Pupil Health</b>	<b>\$808,370</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	401,465
200 Personnel Services - Employee Benefits	497,724
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	216,500
500 Other Purchased Services	57,350
600 Supplies	71,000
800 Other Objects	52,000
<b>Total Support Services - Business</b>	<b>\$1,301,039</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,402,593
200 Personnel Services - Employee Benefits	1,126,412
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	2,229,644
500 Other Purchased Services	493,500
600 Supplies	423,603
700 Property	125,000
800 Other Objects	5,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,956,252</b>

<u>Description</u>	<u>Amount</u>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	2,276,053
200 Personnel Services - Employee Benefits	1,065,146
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	623,000
500 Other Purchased Services	432,000
600 Supplies	270,000
<b>Total Student Transportation Services</b>	<b>\$4,686,199</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	242,030
200 Personnel Services - Employee Benefits	164,064
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	22,000
600 Supplies	37,400
700 Property	500
800 Other Objects	1,500
<b>Total Support Services - Central</b>	<b>\$512,494</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	29,558
<b>Total Other Support Services</b>	<b>\$29,558</b>
<b>Total Support Services</b>	<b>\$22,510,425</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	461,825
200 Personnel Services - Employee Benefits	203,214
300 Purchased Professional and Technical Services	168,000
400 Purchased Property Services	12,000
500 Other Purchased Services	35,000
600 Supplies	48,000
800 Other Objects	1,500
<b>Total Student Activities</b>	<b>\$929,539</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	160,000
<b>Total Community Services</b>	<b>\$160,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,089,539</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,666,573
900 Other Uses of Funds	2,702,226
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,368,799</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,368,799</b>
<b>TOTAL EXPENDITURES</b>	<b>\$81,323,757</b>

**Cash and Short-Term Investments**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	5,500,000	5,000,000
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	9,117,611	10,662,458
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 Cash and Short-Term Investments</b>	<b>\$14,617,611</b>	<b>\$15,662,458</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**

**\$14,617,611**

**\$15,662,458**



**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	4,487,946	4,700,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$4,487,946</b>	<b>\$4,700,000</b>

**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**

**\$4,487,946**

**\$4,700,000**

**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**

**\$4,487,946**

**\$4,700,000**

<b>Account Description</b>	<b>Amounts</b>
0810 Nonspendable Fund Balance	30,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,021,821
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,021,821</b>
<b>5900 Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,051,821</b>