

# 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

\_\_\_\_\_  
Martin Heiskell

(610)461-6700

Extn :1125

**Contact Person**

**Telephone**

**Extension**

\_\_\_\_\_  
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**Email Address**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Interboro SD	COUNTY : Delaware	AUN : 125235103
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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	\$67911487
Ending Unassigned Fund Balance	\$2225345
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.3%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes  No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2018

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


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Interboro SD	<b>County :</b> Delaware	<b>AUN Number :</b> 125235103
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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> 5-16-18
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	Used to offset future budget deficits and/or future capital improvements and projects.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Bus/Van leases \$311,000 and capital improvements \$275,785.

<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	
0820 Restricted Fund Balance	252,668
0830 Committed Fund Balance	1,049,952
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,446,769
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,496,721</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	43,671,523
7000 Revenue from State Sources	22,894,345
8000 Revenue from Federal Sources	661,028
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$67,226,896</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$70,723,617</u></b>

LEA : 125235103 Interboro SD

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	39,555,454
6112 Interim Real Estate Taxes	16,700
6113 Public Utility Realty Taxes	43,300
6114 Payments in Lieu of Current Taxes - State / Local	204,919
6115 Payments in Lieu of Current Taxes - Federal	5,000
6150 Current Act 511 Taxes - Proportional Assessments	860,400
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,117,900
6500 Earnings on Investments	19,100
6700 Revenues from LEA Activities	43,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	654,600
6910 Rentals	4,625
6940 Tuition from Patrons	24,100
6990 Refunds and Other Miscellaneous Revenue	1,121,525
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$43,671,523</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	9,055,180
7160 Tuition for Orphans Subsidy	92,900
7271 Special Education funds for School-Aged Pupils	2,274,144
7292 Pre-K Counts	289,000
7311 Pupil Transportation Subsidy	428,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	444,994
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,900
7340 State Property Tax Reduction Allocation	2,021,239
7505 Ready to Learn Block Grant	554,903
7810 State Share of Social Security and Medicare Taxes	1,431,669
7820 State Share of Retirement Contributions	6,165,416
<b>REVENUE FROM STATE SOURCES</b>	<b>\$22,894,345</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	507,404
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	108,624
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	45,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$661,028</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>67,226,896</b>

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$39,555,454
Amount of Tax Relief for Homestead Exclusions	<u>\$2,021,239</u>
Total Approx. Tax Revenue:	\$41,576,693
Approx. Tax Levy for Tax Rate Calculation:	\$42,701,230

Delaware

Total

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<b>2017-18 Data</b>		
a. Assessed Value	\$1,147,105,911	\$1,147,105,911
b. Real Estate Mills	36.0377	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$1,595,828,543	\$1,595,828,543
d. Assessed Value	\$1,148,163,405	\$1,148,163,405
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$41,339,059	\$41,339,059
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$41,339,059	\$41,339,059
(f Total * g)		
i. Base Mills Subject to Index	36.0377	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.23565%	97.23565%
k. Tax Levy Needed	\$42,701,230	\$42,701,230
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>37.1909</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$42,701,230	\$42,701,230
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$40,679,991
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$39,555,454
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$39,555,454</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,021,239</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$41,576,693</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$42,701,230</b>	
	<b>Delaware</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	37.1909	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$42,701,230	\$42,701,230
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$11,592.94	
Number of Homestead/Farmstead Properties	4688	4688
Median Assessed Value of Homestead Properties		\$88,295

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Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$39,555,454</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,021,239</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$41,576,693</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$42,701,230</b>

<b>Delaware</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,021,239	Lowering RE Tax Rate	\$0	\$2,021,239
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,021,239</b>

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	1,148,163,405	37.1909	42,701,230			97.23565%	
<b>Totals:</b>	<b>1,148,163,405</b>		<b>42,701,230</b>	- 2,021,239	= 40,679,991	X 97.23565%	= 39,555,454

	<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%	277,800	277,800
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	11.2000	0	582,600	582,600

**Total Current Act 511 Taxes – Proportional Assessments 860,400 860,400**

**Total Act 511, Current Taxes 860,400**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,595,828,543</b>	<b>X</b>	<b>12</b>	<b>19,149,943</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Delaware	36.0377	37.1909	3.20%	Yes	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6159	Current Act 511 Taxes, Other Proportional Assessments	11.2000	11.2000	0.00%	Yes	3.2%	11.2000	11.2000	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	28,906,557
1200 Special Programs - Elementary / Secondary	11,313,283
1300 Vocational Education	1,001,738
1400 Other Instructional Programs - Elementary / Secondary	567,156
1700 Higher Education Programs for Secondary Students	371,101
1800 Pre-Kindergarten	376,500
<b>Total Instruction</b>	<b>\$42,536,335</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,965,670
2200 Support Services - Instructional Staff	1,405,619
2300 Support Services - Administration	4,789,497
2400 Support Services - Pupil Health	865,368
2500 Support Services - Business	776,070
2600 Operation and Maintenance of Plant Services	4,612,116
2700 Student Transportation Services	2,680,511
2800 Support Services - Central	1,662,146
2900 Other Support Services	37,655
<b>Total Support Services</b>	<b>\$19,794,652</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	811,078
3300 Community Services	108,953
<b>Total Operation of Non-Instructional Services</b>	<b>\$920,031</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,660,469
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,660,469</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$67,911,487</b>

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	17,076,326
200 Personnel Services - Employee Benefits	10,626,774
300 Purchased Professional and Technical Services	231,356
400 Purchased Property Services	19,045
500 Other Purchased Services	260,266
600 Supplies	599,433
700 Property	83,422
800 Other Objects	9,935
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$28,906,557</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,278,122
200 Personnel Services - Employee Benefits	3,106,848
300 Purchased Professional and Technical Services	639,046
400 Purchased Property Services	171,167
500 Other Purchased Services	2,032,496
600 Supplies	34,624
800 Other Objects	50,980
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$11,313,283</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,001,738
<b>Total Vocational Education</b>	<b>\$1,001,738</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	247,706
200 Personnel Services - Employee Benefits	104,497
300 Purchased Professional and Technical Services	133,553
400 Purchased Property Services	81,400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$567,156</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	371,101
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$371,101</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	106,778
200 Personnel Services - Employee Benefits	49,905
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	10,000
500 Other Purchased Services	250
600 Supplies	196,067
700 Property	10,000
800 Other Objects	1,000
<b>Total Pre-Kindergarten</b>	<b>\$376,500</b>
<b>Total Instruction</b>	<b>\$42,536,335</b>

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,757,554
200 Personnel Services - Employee Benefits	1,014,604
300 Purchased Professional and Technical Services	159,000
500 Other Purchased Services	6,650
600 Supplies	26,495
800 Other Objects	1,367
<b>Total Support Services - Students</b>	<b>\$2,965,670</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	543,030
200 Personnel Services - Employee Benefits	438,986
300 Purchased Professional and Technical Services	32,653
500 Other Purchased Services	1,250
600 Supplies	88,265
700 Property	301,435
<b>Total Support Services - Instructional Staff</b>	<b>\$1,405,619</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,685,060
200 Personnel Services - Employee Benefits	1,783,627
300 Purchased Professional and Technical Services	140,149
400 Purchased Property Services	2,232
500 Other Purchased Services	52,051
600 Supplies	45,022
800 Other Objects	81,356
<b>Total Support Services - Administration</b>	<b>\$4,789,497</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	527,629
200 Personnel Services - Employee Benefits	245,145
300 Purchased Professional and Technical Services	75,294
500 Other Purchased Services	100
600 Supplies	17,200
<b>Total Support Services - Pupil Health</b>	<b>\$865,368</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	421,590
200 Personnel Services - Employee Benefits	294,307
300 Purchased Professional and Technical Services	36,384
400 Purchased Property Services	5,542
500 Other Purchased Services	6,392
600 Supplies	4,725
800 Other Objects	7,130
<b>Total Support Services - Business</b>	<b>\$776,070</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,751,069

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,402,442
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	532,698
500 Other Purchased Services	122,522
600 Supplies	799,959
800 Other Objects	426
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,612,116</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,241,541
200 Personnel Services - Employee Benefits	567,557
300 Purchased Professional and Technical Services	24,575
400 Purchased Property Services	323,600
500 Other Purchased Services	430,353
600 Supplies	92,535
800 Other Objects	350
<b>Total Student Transportation Services</b>	<b>\$2,680,511</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	674,308
200 Personnel Services - Employee Benefits	423,129
300 Purchased Professional and Technical Services	70,271
400 Purchased Property Services	131,787
500 Other Purchased Services	49,298
600 Supplies	313,008
800 Other Objects	345
<b>Total Support Services - Central</b>	<b>\$1,662,146</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	37,655
<b>Total Other Support Services</b>	<b>\$37,655</b>
<b>Total Support Services</b>	<b>\$19,794,652</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	469,720
200 Personnel Services - Employee Benefits	146,935
300 Purchased Professional and Technical Services	111,790
400 Purchased Property Services	8,000
500 Other Purchased Services	14,623
600 Supplies	46,435
800 Other Objects	13,575
<b>Total Student Activities</b>	<b>\$811,078</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	101,000
500 Other Purchased Services	1,230
600 Supplies	6,723

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<u>Description</u>	<u>Amount</u>
<b>Total Community Services</b>	<b>\$108,953</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$920,031</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,744,440
900 Other Uses of Funds	2,916,029
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,660,469</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,660,469</b>
<b>TOTAL EXPENDITURES</b>	<b>\$67,911,487</b>



**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	7,459,496	6,774,905
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	832	832
Other Capital Projects Fund	106,999	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	24,520	17,311
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	50,821	53,621
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	92,603	98,603
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$7,735,271</b>	<b>\$6,945,272</b>

**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		

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Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$7,735,271** **\$6,945,272**

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	55,520,156	53,070,156
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	460,617	98,310
0540 Accumulated Compensated Absences	1,786,896	1,861,896
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$57,767,669</b>	<b>\$55,030,362</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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

## 2018-2019 Final General Fund Budget

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**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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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>\$57,767,669</b>	<b>\$55,030,362</b>

**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	7,221,415	7,427,947
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>\$7,221,415</b>	<b>\$7,427,947</b>
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<b>TOTAL INDEBTEDNESS</b>	<b>\$64,989,084</b>	<b>\$62,458,309</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	252,668
0830 Committed Fund Balance	586,785
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,225,345
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,812,130</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,064,798</b>
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