

# 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

Date 6/28/18

  
Secretary of the Board - Original Signature Required

Date 6/28/18

  
Chief School Administrator - Original Signature Required

Date 6/28/18

Debbie M Mosloskie

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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 : Springfield SD	COUNTY : Delaware	AUN : 125238502
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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	\$76974810
Ending Unassigned Fund Balance	\$1362331
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.8%

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 6/28/18
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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)

School District Name : Springfield SD	County : Delaware	ALJN Number : 125238502
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT  	DATE 5/24/18
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
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.	The Unassigned Fund Balance is below the PDE maximum allowed.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$3,769,053 of the Committed Fund Balance is for the employer retirement rate stabilization and the remaining balance of \$2,600,000 is for healthcare rate stabilization.

**ITEM**

**AMOUNTS**

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

0810 Nonspendable Fund Balance	5,971	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	6,369,053	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,662,331	

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

**\$10,031,384**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	60,559,863	
7000 Revenue from State Sources	13,280,146	
8000 Revenue from Federal Sources		
9000 Other Financing Sources	834,801	

**Total Estimated Revenues And Other Financing Sources**

**\$74,674,810**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

**\$84,706,194**

**Amount**

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	57,018,740
6112 Interim Real Estate Taxes	77,250
6113 Public Utility Realty Taxes	65,000
6114 Payments in Lieu of Current Taxes - State / Local	47,837
6150 Current Act 511 Taxes - Proportional Assessments	1,642,844
6400 Delinquencies on Taxes Levied / Assessed by the LEA	990,000
6500 Earnings on Investments	290,000
6910 Rentals	95,000
6940 Tuition from Patrons	9,000
6990 Refunds and Other Miscellaneous Revenue	324,192

**REVENUE FROM LOCAL SOURCES \$60,559,863**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	2,998,696
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,709,486
7311 Pupil Transportation Subsidy	437,878
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	81,365
7330 Health Services (Medical, Dental, Nurse, Act 25)	82,282
7340 State Property Tax Reduction Allocation	1,219,203
7505 Ready to Learn Block Grant	239,989
7810 State Share of Social Security and Medicare Taxes	1,220,125
7820 State Share of Retirement Contributions	5,256,122

**REVENUE FROM STATE SOURCES \$13,280,145**

**REVENUE FROM FEDERAL SOURCES**

8513 IDEA, Section 619	591,989
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	159,716
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,486
8517 NCLB, Title IV - 21st Century Schools	12,610

**REVENUE FROM FEDERAL SOURCES \$834,801**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES**

**74,674,810**

Act 1 Index (current): 2.4%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$57,018,740  
 Amount of Tax Relief for Homestead Exclusions \$1,219,203  
 Total Approx. Tax Revenue: \$58,237,943  
 Approx. Tax Levy for Tax Rate Calculation: \$59,639,900

	Rate	Total
Delaware		

2017-18 Data

a. Assessed Value	\$1,799,543,358	\$1,799,543,358
b. Real Estate Mills	32.2067	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$2,588,043,693	\$2,588,043,693
d. Assessed Value	\$1,808,387,605	\$1,808,387,605
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy	\$57,957,353	\$57,957,353
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(a \* b)

2018-19 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2017-18 Tax Levy	\$57,957,353	\$57,957,353

(f Total \* g)

III. Base Mills Subject to Index

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.60024%	97.60024%
k. Tax Levy Needed	\$59,639,900	\$59,639,900

(Approx. Tax Levy \* g)

I. 2018-19 Real Estate Tax Rate

(k / d \* 1000)

III. m. Tax Levy Generated by Mills

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

(n \* Est. Pct. Collection)

	\$59,639,900	\$59,639,900
	\$58,420,697	\$58,420,697
	\$57,018,740	\$57,018,740

Act 1 Index (current): 2.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$57,018,740  
 Amount of Tax Relief for Homestead Exclusions \$1,219,203  
 Total Approx. Tax Revenue: \$58,237,943  
 Approx. Tax Levy for Tax Rate Calculation: \$59,639,900

Total

Rate

Delaware

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	32.9796	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$59,639,900	\$59,639,900
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	\$5,637.12	
Number of Homestead/Farmstead Properties	6558	6558
Median Assessed Value of Homestead Properties		\$146,820



Act 1 Index (current): 2.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$57,018,740	Rate
Amount of Tax Relief for Homestead Exclusions	\$1,219,203	
Total Approx. Tax Revenue:	\$58,237,943	
Approx. Tax Levy for Tax Rate Calculation:	\$59,639,900	
	Delaware	

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,219,203	Lowering RE Tax Rate	\$0	\$1,219,203
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,219,203</b>

CODE

6111	<u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Net Tax Revenue Generated By Mills</u>
	<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Exclusions</u>	<u>Percent Collected</u>	
	Delaware	1,808,387,605	32.9796	59,639,900	58,420,697 X	97.60024%	57,018,740
<b>Totals:</b>		<b>1,808,387,605</b>		<b>59,639,900</b>	<b>1,219,203 =</b>	<b>97.60024%</b>	<b>= 57,018,740</b>

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120	\$0.00			0
6140				
6141	\$0.00	\$0.00	0	0
6142	\$0.00	\$0.00	0	0
6143	\$0.00	\$0.00	0	0
6144	\$0.00	\$0.00	0	0
6145	\$0.00	\$0.00	0	0
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>0</b>	<b>0</b>
6150				
6151	0.000%	0.000%	0	0
6152	0.000	0.000	0	0
6153	0.500%	0.000%	702,844	702,844
6154	0.000%	0.000%	0	0
6155	0.000	0.000	0	0
6156	0.000%	0.000%	0	0
6157	0.0100	0.000	940,000	940,000
6159	0	0	0	0

<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>1,642,844</b>	<b>1,642,844</b>
<b>Total Act 511, Current Taxes</b>				
	<b>Act 511 Tax Limit -&gt;</b>	<b>2,588,043,693 X</b>	<b>12</b>	<b>31,056,524</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	Current Real Estate Taxes									
	Delaware	32.2067	32.9796	2.40%	Yes	2.4%				
	Current Act 511 Taxes - Proportional Assessments									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6157	Current Act 511 Mercantile Taxes	0.0100	0.0100	0.00%	Yes	2.4%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	31,244,260
1200 Special Programs - Elementary / Secondary	11,667,850
1300 Vocational Education	568,703
1400 Other Instructional Programs - Elementary / Secondary	229,558
1500 Nonpublic School Programs	5,889
1700 Higher Education Programs for Secondary Students	589,179
<b>Total Instruction</b>	<b>\$44,305,439</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,346,126
2200 Support Services - Instructional Staff	2,042,986
2300 Support Services - Administration	4,169,346
2400 Support Services - Pupil Health	737,856
2500 Support Services - Business	876,878
2600 Operation and Maintenance of Plant Services	5,933,307
2700 Student Transportation Services	2,900,938
2800 Support Services - Central	2,479,451
2900 Other Support Services	74,945
<b>Total Support Services</b>	<b>\$22,561,833</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,342,255
3300 Community Services	73,440
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,415,695</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,541,209
5200 Interfund Transfers - Out	1,150,634
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,691,843</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$76,974,810</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	18,265,779
200 Personnel Services - Employee Benefits	11,706,232
300 Purchased Professional and Technical Services	164,827
400 Purchased Property Services	103,163
500 Other Purchased Services	337,090
600 Supplies	654,879
700 Property	8,000
800 Other Objects	4,290
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$31,244,260</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,037,859
200 Personnel Services - Employee Benefits	3,203,013
300 Purchased Professional and Technical Services	2,039,000
400 Purchased Property Services	1,350
500 Other Purchased Services	2,254,898
600 Supplies	130,480
800 Other Objects	1,250
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$11,667,850</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	568,703
<b>Total Vocational Education</b>	<b>\$568,703</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	168,216
200 Personnel Services - Employee Benefits	61,342
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$229,558</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	4,800
600 Supplies	1,089
<b>Total Nonpublic School Programs</b>	<b>\$5,889</b>
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	589,179
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$589,179</b>
<b>Total Instruction</b>	<b>\$44,305,439</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,832,486
200 Personnel Services - Employee Benefits	1,272,615
300 Purchased Professional and Technical Services	209,655
400 Purchased Property Services	2,595
500 Other Purchased Services	3,575
600 Supplies	24,700

<u>Description</u>	<u>Amount</u>
800 Other Objects	500
<b>Total Support Services - Students</b>	<b>\$3,346,126</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	902,937
200 Personnel Services - Employee Benefits	815,183
300 Purchased Professional and Technical Services	93,644
400 Purchased Property Services	12,394
500 Other Purchased Services	1,150
600 Supplies	212,578
800 Other Objects	5,100
<b>Total Support Services - Instructional Staff</b>	<b>\$2,042,986</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,184,139
200 Personnel Services - Employee Benefits	1,318,374
300 Purchased Professional and Technical Services	452,000
400 Purchased Property Services	8,635
500 Other Purchased Services	69,850
600 Supplies	109,498
800 Other Objects	26,850
<b>Total Support Services - Administration</b>	<b>\$4,169,346</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	426,501
200 Personnel Services - Employee Benefits	281,555
300 Purchased Professional and Technical Services	21,050
400 Purchased Property Services	350
500 Other Purchased Services	300
600 Supplies	8,100
<b>Total Support Services - Pupil Health</b>	<b>\$737,856</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	527,894
200 Personnel Services - Employee Benefits	311,794
300 Purchased Professional and Technical Services	590
400 Purchased Property Services	9,525
500 Other Purchased Services	13,000
600 Supplies	10,075
800 Other Objects	4,000
<b>Total Support Services - Business</b>	<b>\$876,878</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,999,083
200 Personnel Services - Employee Benefits	1,644,529
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	610,195
500 Other Purchased Services	274,900
600 Supplies	1,348,100
700 Property	38,000

2018-2019 Final General Fund Budget

LEA : 125238502 Springfield SD

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Estimated Expenditures and Other Financing Uses: Detail

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Description	Amount
800 Other Objects	1,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,933,307</b>
<b>2700 Student Transportation Services</b>	
400 Purchased Property Services	100,000
500 Other Purchased Services	2,678,163
600 Supplies	122,775
<b>Total Student Transportation Services</b>	<b>\$2,900,938</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	804,645
200 Personnel Services - Employee Benefits	597,893
300 Purchased Professional and Technical Services	28,450
400 Purchased Property Services	744,315
500 Other Purchased Services	8,750
600 Supplies	157,678
700 Property	120,570
800 Other Objects	17,150
<b>Total Support Services - Central</b>	<b>\$2,479,451</b>
<b>2900 Other Support Services</b>	
400 Purchased Property Services	11,628
500 Other Purchased Services	63,317
<b>Total Other Support Services</b>	<b>\$74,945</b>
<b>Total Support Services</b>	<b>\$22,561,833</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	959,015
200 Personnel Services - Employee Benefits	379,640
500 Other Purchased Services	1,600
600 Supplies	2,000
<b>Total Student Activities</b>	<b>\$1,342,255</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	73,440
<b>Total Community Services</b>	<b>\$73,440</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,415,695</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,566,564
900 Other Uses of Funds	3,974,645
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$7,541,209</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	1,150,634

Description	Amount
Total Interfund Transfers - Out	\$1,150,634
Total Other Expenditures and Financing Uses	\$8,691,843
<b>TOTAL EXPENDITURES</b>	<b>\$76,974,810</b>



**Cash and Short-Term Investments**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	3,600,000	3,900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	11,520,077	11,548,800
Capital Reserve Fund - \$ 1431	24,900,000	57,900,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	160,000	160,000
Other Agency Fund		
Permanent Fund		

**Total Cash and Short-Term Investments** **\$40,380,077** **\$73,708,800**

**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**

\$40,380,077

\$73,708,800

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	60,550,000	94,600,000
0520 Extended-Term Financing Agreements Payable	485,631	386,950
0530 Lease-Purchase Obligations	324,221	224,053
0540 Accumulated Compensated Absences	485,963	485,000
0550 Authority Lease Obligations	2,018,456	1,956,672
0560 Other Post-Employment Benefits (OPEB)	4,937,714	4,937,714
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$68,801,985</b>	<b>\$102,570,389</b>

<u>Public Purpose (Expendable) Trust Fund</u>		
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>		

<u>Other Comptroller-Approved Special Revenue Funds</u>		
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>		

<u>Athletic / School-Sponsored Extra Curricular Activities Fund</u>		
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>		

<u>Capital Reserve Fund - \$ 690, \$1850</u>		
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**

06/30/2018 Estimate 96/30/2019 Projection

Long-Term Indebtedness

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>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>Long-Term Indebtedness</b>		
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>\$68,801,985</b>	<b>\$102,570,389</b>

06/30/2018 Estimate      06/30/2019 Projection

**Short-Term Payables**

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		

<b>Total Short-Term Payables</b>	<b>\$68,801,965</b>	<b>\$102,570,389</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$68,801,965</b>	<b>\$102,570,389</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	5,971
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,369,053
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,362,331
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,737,355</b>

**5900 Budgetary Reserve**

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve**

**\$7,737,355**