

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

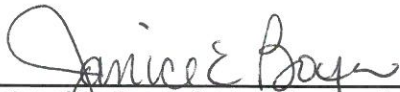
Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/19/18

Date



Secretary of the Board - Original Signature Required

6/19/18

Date



Chief School Administrator - Original Signature Required

6/19/18

Date

Nathan Wertsch

Contact Person

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Extn :

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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 : Warwick SD	COUNTY : Lancaster	AUN : 113369003
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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	\$73964003
Ending Unassigned Fund Balance	\$3731733
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.0%

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 6/19/18
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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 : Warwick SD	County : Lancaster	AUN Number : 113369003
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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 5/15/18
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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>
1480	Tax Data: County 1 - Current Year Tax Levy cannot increase by more than (100% + Prior Year's Index) from the previous year if a countywide reassessment was indicated. County 1 - Current Year Tax Levy: \$44,815,384.00 County 1 - Prior Year Tax Levy: \$42,591,668.00	The variance is due to the assessed value growth of new construction and renovations as reflected in the RETR report
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve for unexpected expenses
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.	Maintain a fund balance per board policy
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Maintain a fund balance for PSERS/healthcare stabilization, future operating deficit, construction and improvements, and capital expenditures

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,716,097
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,731,733
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,447,830</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	51,492,311
7000 Revenue from State Sources	21,919,216
8000 Revenue from Federal Sources	552,476
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$73,964,003</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$86,411,833</u>

LEA : 113369003 Warwick SD

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	42,523,797
6112 Interim Real Estate Taxes	395,000
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	250,000
6150 Current Act 511 Taxes - Proportional Assessments	6,150,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	461,697
6700 Revenues from LEA Activities	177,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	597,317
6910 Rentals	55,000
6920 Contributions and Donations from Private Sources	190,000
6940 Tuition from Patrons	112,500
6990 Refunds and Other Miscellaneous Revenue	30,000

REVENUE FROM LOCAL SOURCES \$51,492,311**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	9,950,729
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	2,289,336
7311 Pupil Transportation Subsidy	685,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,106,578
7330 Health Services (Medical, Dental, Nurse, Act 25)	88,000
7340 State Property Tax Reduction Allocation	931,177
7505 Ready to Learn Block Grant	533,160
7810 State Share of Social Security and Medicare Taxes	1,160,207
7820 State Share of Retirement Contributions	5,070,029

REVENUE FROM STATE SOURCES \$21,919,216**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	442,666
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	106,310
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	3,500

REVENUE FROM FEDERAL SOURCES \$552,476**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 73,964,003**

Act 1 Index (current): 2.8% | Act 1 Index (prior): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$42,523,797
Amount of Tax Relief for Homestead Exclusions	<u>\$931,177</u>
Total Approx. Tax Revenue:	\$43,454,974
Approx. Tax Levy for Tax Rate Calculation:	\$44,815,384

Lancaster

Total

2017-18 Data		
a. Assessed Value	\$2,012,620,000	\$2,012,620,000
b. Real Estate Mills	21.1623	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$2,403,670,375	\$2,403,670,375
d. Assessed Value	\$2,737,469,300	\$2,737,469,300
e. Assessed Value of New Constr/ Renov	\$122,823,741	\$122,823,741
2017-18 Calculations		
f. 2017-18 Tax Levy	\$42,591,668	\$42,591,668
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$42,591,668	\$42,591,668
(f Total * g)		
i. Base Mills Subject to Index	16.2896	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.90000%	96.90000%
k. Tax Levy Needed	\$44,815,384	\$44,815,384
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	16.3711	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$44,815,384	\$44,815,384
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$43,884,207
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$42,523,797
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.8% | Act 1 Index (prior): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$42,523,797	
Amount of Tax Relief for Homestead Exclusions	<u>\$931,177</u>	
Total Approx. Tax Revenue:	\$43,454,974	
Approx. Tax Levy for Tax Rate Calculation:	\$44,815,384	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.7782	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$45,929,807	\$45,929,807
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	\$6,982.00	
Number of Homestead/Farmstead Properties	8147	8147
Median Assessed Value of Homestead Properties		\$195,150

Act 1 Index (current): 2.8% | Act 1 Index (prior): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$42,523,797
Amount of Tax Relief for Homestead Exclusions	<u>\$931,177</u>
Total Approx. Tax Revenue:	\$43,454,974
Approx. Tax Levy for Tax Rate Calculation:	\$44,815,384
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$931,177	Lowering RE Tax Rate	\$0	\$931,177
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$931,177

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>
Lancaster	2,737,469,300	16.3711	44,815,384			96.90000%	
Totals:	2,737,469,300		44,815,384	931,177 =	43,884,207 X	96.90000% =	42,523,797

	<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	0.650%	0.000%	5,475,000	5,475,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	675,000	675,000
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

Total Current Act 511 Taxes – Proportional Assessments 6,150,000 6,150,000

Total Act 511, Current Taxes 6,150,000

Act 511 Tax Limit -->	2,403,670,375 X	12	28,844,045
	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> Lancaster	16.2896	16.3711	0.51%	Yes	3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.650%	0.650%	0.00%	Yes	2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,943,613
1200 Special Programs - Elementary / Secondary	9,748,847
1300 Vocational Education	1,033,554
1400 Other Instructional Programs - Elementary / Secondary	774,285
1600 Adult Education Programs	12,478
Total Instruction	\$42,512,777
2000 Support Services	
2100 Support Services - Students	2,233,148
2200 Support Services - Instructional Staff	3,436,240
2300 Support Services - Administration	3,765,936
2400 Support Services - Pupil Health	830,148
2500 Support Services - Business	816,263
2600 Operation and Maintenance of Plant Services	4,488,706
2700 Student Transportation Services	2,784,120
2800 Support Services - Central	426,424
2900 Other Support Services	33,750
Total Support Services	\$18,814,735
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,562,659
3300 Community Services	86,000
Total Operation of Non-Instructional Services	\$1,648,659
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	99,613
5200 Interfund Transfers - Out	10,633,219
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$10,982,832
Total Estimated Expenditures and Other Financing Uses	\$73,964,003

2018-2019 Final 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	17,399,689
200 Personnel Services - Employee Benefits	11,388,865
300 Purchased Professional and Technical Services	798,600
400 Purchased Property Services	175,613
500 Other Purchased Services	612,250
600 Supplies	568,396
800 Other Objects	200
Total Regular Programs - Elementary / Secondary	\$30,943,613
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,353,823
200 Personnel Services - Employee Benefits	2,907,561
300 Purchased Professional and Technical Services	2,118,402
400 Purchased Property Services	3,455
500 Other Purchased Services	300,700
600 Supplies	44,206
700 Property	20,000
800 Other Objects	700
Total Special Programs - Elementary / Secondary	\$9,748,847
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	18,492
500 Other Purchased Services	1,015,062
Total Vocational Education	\$1,033,554
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	444,642
200 Personnel Services - Employee Benefits	305,193
300 Purchased Professional and Technical Services	12,500
500 Other Purchased Services	2,350
600 Supplies	9,600
Total Other Instructional Programs - Elementary / Secondary	\$774,285
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	8,810
200 Personnel Services - Employee Benefits	3,668
Total Adult Education Programs	\$12,478
Total Instruction	\$42,512,777
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,310,336
200 Personnel Services - Employee Benefits	863,540
300 Purchased Professional and Technical Services	13,200
400 Purchased Property Services	10,650
500 Other Purchased Services	5,317
600 Supplies	26,480

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	3,000
800 Other Objects	625
Total Support Services - Students	\$2,233,148
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,370,656
200 Personnel Services - Employee Benefits	932,055
300 Purchased Professional and Technical Services	17,250
400 Purchased Property Services	70,620
500 Other Purchased Services	6,153
600 Supplies	109,018
700 Property	890,388
800 Other Objects	40,100
Total Support Services - Instructional Staff	\$3,436,240
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,970,868
200 Personnel Services - Employee Benefits	1,308,145
300 Purchased Professional and Technical Services	138,005
400 Purchased Property Services	22,800
500 Other Purchased Services	259,408
600 Supplies	29,800
700 Property	10,150
800 Other Objects	26,760
Total Support Services - Administration	\$3,765,936
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	470,463
200 Personnel Services - Employee Benefits	338,360
300 Purchased Professional and Technical Services	7,600
400 Purchased Property Services	3,200
500 Other Purchased Services	825
600 Supplies	8,000
700 Property	1,600
800 Other Objects	100
Total Support Services - Pupil Health	\$830,148
2500 Support Services - Business	
100 Personnel Services - Salaries	380,504
200 Personnel Services - Employee Benefits	248,009
300 Purchased Professional and Technical Services	92,100
400 Purchased Property Services	36,625
500 Other Purchased Services	42,675
600 Supplies	12,750
700 Property	2,500
800 Other Objects	1,100
Total Support Services - Business	\$816,263
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,491,310

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,260,901
300 Purchased Professional and Technical Services	129,450
400 Purchased Property Services	146,970
500 Other Purchased Services	63,200
600 Supplies	1,231,600
700 Property	162,700
800 Other Objects	2,575
Total Operation and Maintenance of Plant Services	\$4,488,706
2700 Student Transportation Services	
100 Personnel Services - Salaries	63,054
200 Personnel Services - Employee Benefits	43,086
300 Purchased Professional and Technical Services	3,250
400 Purchased Property Services	350
500 Other Purchased Services	2,468,430
600 Supplies	500
700 Property	250
800 Other Objects	205,200
Total Student Transportation Services	\$2,784,120
2800 Support Services - Central	
100 Personnel Services - Salaries	260,398
200 Personnel Services - Employee Benefits	161,201
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	1,400
500 Other Purchased Services	850
600 Supplies	425
700 Property	350
800 Other Objects	300
Total Support Services - Central	\$426,424
2900 Other Support Services	
500 Other Purchased Services	33,750
Total Other Support Services	\$33,750
Total Support Services	\$18,814,735
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	807,657
200 Personnel Services - Employee Benefits	390,192
300 Purchased Professional and Technical Services	103,900
400 Purchased Property Services	2,200
500 Other Purchased Services	69,700
600 Supplies	77,735
700 Property	63,800
800 Other Objects	47,475
Total Student Activities	\$1,562,659
3300 Community Services	

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	57,500
800 Other Objects	28,500
Total Community Services	\$86,000
Total Operation of Non-Instructional Services	\$1,648,659
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	10,000
900 Other Uses of Funds	89,613
Total Debt Service / Other Expenditures and Financing Uses	\$99,613
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,633,219
Total Interfund Transfers - Out	\$10,633,219
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$10,982,832
TOTAL EXPENDITURES	\$73,964,003

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	12,447,830	12,447,830
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	3,842,864	3,842,864
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 Cash and Short-Term Investments	\$16,290,694	\$16,290,694

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	\$16,290,694	\$16,290,694
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	61,615,000	53,735,000
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		

Total General Fund	\$61,615,000	\$53,735,000
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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		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$61,615,000	\$53,735,000

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	\$61,615,000	\$53,735,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,716,097
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,731,733
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,447,830
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,697,830