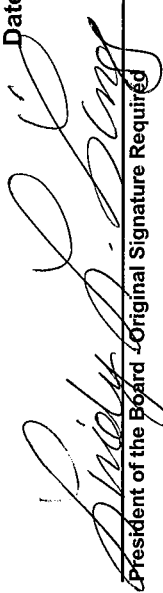


FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/14/2018


President of the Board - Original Signature Required

Date
5/14/18


Secretary of the Board - Original Signature Required

Date
5/14/18


Chief School Administrator - Original Signature Required

Date
5/14/18

Troy Wentz
Contact Person

(717)630-4602 Telephone Extn :
Extension

twentz@hanoverpublic.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hanover Public SD	COUNTY : York	AUN : 112672803
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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.

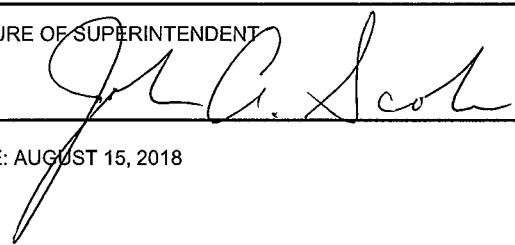
Total Budgeted Expenditures	\$32992486
Ending Unassigned Fund Balance	\$1338054
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.1%

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 5/14/18
--	-----------------

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 : Hanover Public SD	County : York	AUN Number : 112672803
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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 April 9, 2018
--	-----------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Cash Flow Purposes - operating activities during months of limited revenue

ITEM

AMOUNTS

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

0810 Nonspendable Fund Balance	7,726
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,338,054

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

\$1,338,054

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	23,757,046
7000 Revenue from State Sources	8,520,440
8000 Revenue from Federal Sources	715,000
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$32,992,486

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

\$34,330,540

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	20,742,319
6112 Interim Real Estate Taxes	65,000
6113 Public Utility Realty Taxes	24,000
6114 Payments in Lieu of Current Taxes - State / Local	1,250
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	105,000
6150 Current Act 511 Taxes - Proportional Assessments	1,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	475,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	325,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	39,477
6940 Tuition from Patrons	45,000
6990 Refunds and Other Miscellaneous Revenue	55,000

REVENUE FROM LOCAL SOURCES \$23,757,046

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	3,267,279
7160 Tuition for Orphans Subsidy	50,000
7250 Migratory Children	300
7271 Special Education funds for School-Aged Pupils	873,526
7311 Pupil Transportation Subsidy	229,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	71,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	375,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,000
7340 State Property Tax Reduction Allocation	573,808
7501 PA Accountability Grants	196,627
7810 State Share of Social Security and Medicare Taxes	530,725
7820 State Share of Retirement Contributions	2,319,175

REVENUE FROM STATE SOURCES \$8,520,440

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	570,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	85,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	30,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
REVENUE FROM FEDERAL SOURCES	\$715,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,992,486

Act 1 Index (current): 3.1%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$20,742,319
 Amount of Tax Relief for Homestead Exclusions \$573,808
 Total Approx. Tax Revenue: \$21,316,127
 Approx. Tax Levy for Tax Rate Calculation: \$22,303,320

York
 Total

2017-18 Data

a. Assessed Value	\$980,161,496	\$980,161,496
b. Real Estate Mills	21.9900	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$936,477,036	\$936,477,036
d. Assessed Value	\$986,000,000	\$986,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy (a * b)	\$21,553,751	\$21,553,751
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2018-19 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$21,553,751	\$21,553,751
i. Base Mills Subject to Index (h / a * 1000) if no reassessment	21.9900	
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	95.45690%	95.45690%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$22,303,320	\$22,303,320
I. 2018-19 Real Estate Tax Rate		
(k / d * 1000)	22.6200	

III.

m. Tax Levy Generated by Mills (l / 1000 * d)	\$22,303,320	\$22,303,320
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$21,729,512	\$21,729,512
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$20,742,319	\$20,742,319

Act 1 Index (current): 3.1%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$20,742,319
 Amount of Tax Relief for Homestead Exclusions \$573,808
 Total Approx. Tax Revenue: \$21,316,127
 Approx. Tax Levy for Tax Rate Calculation: \$22,303,320

York
 Total

Index Maximums

p. Maximum Mills Based On Index ($t * (1 + \text{Index})$)	22.6716	
q. Mills In Excess of Index (if $t > p$), ($t - p$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$22,354,198	\$22,354,198
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$8,140.97	
Number of Homestead/Farmstead Properties	3116	3116
Median Assessed Value of Homestead Properties		\$122,650

Act 1 Index (current): 3.1%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$20,742,319
 Amount of Tax Relief for Homestead Exclusions \$573,808
 Total Approx. Tax Revenue: \$21,316,127
 Approx. Tax Levy for Tax Rate Calculation: \$22,303,320

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$573,808	Lowering RE Tax Rate	\$0	\$573,808
\$0		\$0	\$0
Amount of Tax Relief from State/Local Sources			\$573,808

CODE

6111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Percent Collected
York	986,000,000	22.6200	22,303,320	95.45690%
Totals:	986,000,000		22,303,320	95.45690%

6120	Current Per Capita Taxes, Section 679	Rate	Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments	\$5.00	35,000
6141	Current Act 511 Per Capita Taxes	\$5.00	35,000
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	70,000
6143	Current Act 511 Local Services Taxes	\$0.00	0
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
	Total Current Act 511 Taxes - Flat Rate Assessments		105,000

6150	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,525,000	1,525,000
6152	Current Act 511 Occupation Taxes	0.000%	0.000%	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	225,000	225,000
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			1,750,000	1,750,000

Total Act 511, Current Taxes		Act 511 Tax Limit -->	936,477,036 X	12	11,237,724
		Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in: 2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> York	21.9900	22.6200	2.87%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,844,143
1200 Special Programs - Elementary / Secondary	5,470,432
1300 Vocational Education	1,025,744
1400 Other Instructional Programs - Elementary / Secondary	367,541
Total Instruction	\$20,707,860
2000 Support Services	
2100 Support Services - Students	955,100
2200 Support Services - Instructional Staff	1,270,204
2300 Support Services - Administration	2,465,875
2400 Support Services - Pupil Health	409,464
2500 Support Services - Business	278,650
2600 Operation and Maintenance of Plant Services	2,087,492
2700 Student Transportation Services	1,312,488
2800 Support Services - Central	226,884
2900 Other Support Services	18,100
Total Support Services	\$9,024,257
3000 Operation of Non-Instructional Services	
3200 Student Activities	417,974
3300 Community Services	22,917
Total Operation of Non-Instructional Services	\$440,891
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,587,256
5200 Interfund Transfers - Out	212,222
5300 Transfers Out to Component Units/Primary Governments	20,000
Total Other Expenditures and Financing Uses	\$2,819,478
Total Estimated Expenditures and Other Financing Uses	\$32,992,486

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,010,797
200 Personnel Services - Employee Benefits	4,419,096
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	6,500
500 Other Purchased Services	1,050,750
600 Supplies	271,000
700 Property	30,000
800 Other Objects	6,000
Total Regular Programs - Elementary / Secondary	\$13,844,143
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,676,798
200 Personnel Services - Employee Benefits	1,014,784
300 Purchased Professional and Technical Services	2,045,000
400 Purchased Property Services	1,500
500 Other Purchased Services	716,850
600 Supplies	13,250
700 Property	1,500
800 Other Objects	750
Total Special Programs - Elementary / Secondary	\$5,470,432
1300 Vocational Education	
100 Personnel Services - Salaries	332,750
200 Personnel Services - Employee Benefits	171,744
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	2,350
500 Other Purchased Services	470,200
600 Supplies	34,450
700 Property	13,250
Total Vocational Education	\$1,025,744
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	35,675
200 Personnel Services - Employee Benefits	27,366
300 Purchased Professional and Technical Services	27,500
500 Other Purchased Services	122,000
600 Supplies	150,000
700 Property	5,000
Total Other Instructional Programs - Elementary / Secondary	\$367,541
Total Instruction	\$20,707,860
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	608,000
200 Personnel Services - Employee Benefits	330,550
300 Purchased Professional and Technical Services	12,100

Description	Amount
500 Other Purchased Services	350
600 Supplies	4,000
800 Other Objects	100
Total Support Services - Students	\$955,100
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	514,728
200 Personnel Services - Employee Benefits	325,926
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	50,000
500 Other Purchased Services	37,050
600 Supplies	93,500
700 Property	185,000
800 Other Objects	12,000
Total Support Services - Instructional Staff	\$1,270,204
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,311,392
200 Personnel Services - Employee Benefits	765,083
300 Purchased Professional and Technical Services	122,425
400 Purchased Property Services	88,500
500 Other Purchased Services	110,150
600 Supplies	36,075
700 Property	1,000
800 Other Objects	31,250
Total Support Services - Administration	\$2,465,875
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	174,787
200 Personnel Services - Employee Benefits	146,077
300 Purchased Professional and Technical Services	80,000
400 Purchased Property Services	1,300
500 Other Purchased Services	100
600 Supplies	4,700
700 Property	2,000
800 Other Objects	500
Total Support Services - Pupil Health	\$409,464
2500 Support Services - Business	
100 Personnel Services - Salaries	162,000
200 Personnel Services - Employee Benefits	113,700
300 Purchased Professional and Technical Services	1,200
500 Other Purchased Services	1,050
600 Supplies	500
800 Other Objects	200
Total Support Services - Business	\$278,650
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	740,000
200 Personnel Services - Employee Benefits	432,742

Description	Amount
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	507,250
500 Other Purchased Services	87,000
600 Supplies	245,000
700 Property	30,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$2,087,492
2700 Student Transportation Services	
100 Personnel Services - Salaries	45,675
200 Personnel Services - Employee Benefits	25,538
300 Purchased Professional and Technical Services	51,000
500 Other Purchased Services	1,190,000
600 Supplies	250
800 Other Objects	25
Total Student Transportation Services	\$1,312,488
2800 Support Services - Central	
100 Personnel Services - Salaries	123,500
200 Personnel Services - Employee Benefits	81,734
300 Purchased Professional and Technical Services	6,250
500 Other Purchased Services	7,300
600 Supplies	7,700
800 Other Objects	400
Total Support Services - Central	\$226,884
2900 Other Support Services	
500 Other Purchased Services	18,100
Total Other Support Services	\$18,100
Total Support Services	\$9,024,257
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	280,000
200 Personnel Services - Employee Benefits	122,974
500 Other Purchased Services	5,000
600 Supplies	10,000
Total Student Activities	\$417,974
3300 Community Services	
100 Personnel Services - Salaries	19,500
200 Personnel Services - Employee Benefits	1,592
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	325
600 Supplies	1,000
Total Community Services	\$22,917
Total Operation of Non-Instructional Services	\$440,891
5000 Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	597,256
900 Other Uses of Funds	1,990,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,587,256
5200 Interfund Transfers - Out	
900 Other Uses of Funds	212,222
Total Interfund Transfers - Out	\$212,222
5300 Transfers Out to Component Units/Primary Governments	
900 Other Uses of Funds	20,000
Total Transfers Out to Component Units/Primary Governments	\$20,000
Total Other Expenditures and Financing Uses	\$2,819,478
TOTAL EXPENDITURES	\$32,992,486

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	1,346,000	1,346,000
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	1,446,000	1,382,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	326,000	326,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	550,000	575,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	60,500	60,500
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments

\$3,728,500

\$3,689,500

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		

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<u>Long-Term Investments</u>		
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$3,728,500	\$3,689,500

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	19,540,000	17,545,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	500,000	525,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	718,000	900,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$20,758,000	\$18,970,000

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		

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

Long-Term Indebtedness

- 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

11,800

11,800

<u>Long-Term Indebtedness</u>		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$11,800	\$11,800

<u>Child Care Operations 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		

Total Child Care Operations Fund		
<u>Other Enterprise 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		

Total Other Enterprise Funds		
<u>Internal Service 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		

Total Internal Service Fund		
<u>Private Purpose 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		

Total Private Purpose Trust Fund		
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06/30/2018 Estimate 06/30/2019 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>
Long-Term Indebtedness		
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	\$20,769,800	\$18,981,800
Total Long-Term Indebtedness		

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Short-Term Payables		
General Fund	1,930,000	1,995,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$1,930,000	\$1,995,000
TOTAL INDEBTEDNESS	\$22,699,800	\$20,976,800

Account Description	Amounts
0810 Nonspendable Fund Balance	7,726
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,338,054
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,338,054

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$1,345,780**