

FINAL GENERAL FUND BUDGET

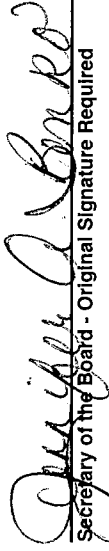
Fiscal Year 2018-2019

General Fund Budget Approval

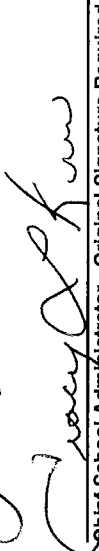
Date of Adoption of the General Fund Budget: 05/15/2018



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Date 5/15/18

Date 05/15/18

Date 05/15/18

Jennifer A Benko

Contact Person

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Extrn :80202

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Dover Area SD	COUNTY : York	AUN : 112671803
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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%

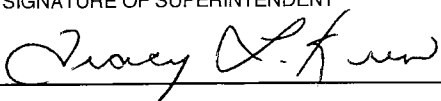
Did you raise property taxes in SY 2018-2019 (compared to 2017-2018)? Yes
No

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

Total Budgeted Expenditures	\$63792683
Ending Unassigned Fund Balance	\$4089313
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.4%

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 5/15/18
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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 : Dover Area SD	County : York	AUN Number : 112671803
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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 4/19/18
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

ITEM

AMOUNTS

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

0810 Nonspendable Fund Balance	3,852,686
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,953,499
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,089,313

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

\$11,042,812

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	36,666,168
7000 Revenue from State Sources	24,204,292
8000 Revenue from Federal Sources	
9000 Other Financing Sources	900,000

Total Estimated Revenues And Other Financing Sources

\$61,770,460

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

\$72,813,272

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	28,036,996
6112 Interim Real Estate Taxes	165,000
6113 Public Utility Realty Taxes	35,000
6114 Payments in Lieu of Current Taxes - State / Local	232
6150 Current Act 511 Taxes - Proportional Assessments	5,867,906
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,237,596
6500 Earnings on Investments	275,000
6700 Revenues from LEA Activities	170,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	635,938
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	4,500
6940 Tuition from Patrons	63,000
6990 Refunds and Other Miscellaneous Revenue	160,000

REVENUE FROM LOCAL SOURCES

\$36,666,168

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	11,496,692
7160 Tuition for Orphans Subsidy	60,000
7220 Vocational Education	125,000
7271 Special Education funds for School-Aged Pupils	2,050,667
7311 Pupil Transportation Subsidy	1,300,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,169,062
7330 Health Services (Medical, Dental, Nurse, Act 25)	69,000
7340 State Property Tax Reduction Allocation	1,275,501
7505 Ready to Learn Block Grant	560,822
7509 Supplemental Equipment Grants	40,000
7810 State Share of Social Security and Medicare Taxes	1,085,406
7820 State Share of Retirement Contributions	4,922,142

REVENUE FROM STATE SOURCES

\$24,204,292

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	575,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	120,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	180,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming
(Quarterly) Program

25,000

REVENUE FROM FEDERAL SOURCES

\$900,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

61,770,460

Act 1 Index (current): 3.2%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$28,036,996
 Amount of Tax Relief for Homestead Exclusions \$1,275,501
 Total Approx. Tax Revenue: \$29,312,497
 Approx. Tax Levy for Tax Rate Calculation: \$30,781,028

York Total

2017-18 Data

a. Assessed Value \$1,367,858,755
 b. Real Estate Mills 21.9340

I. 2018-19 Data

c. 2016 STEB Market Value \$1,439,914,378
 d. Assessed Value \$1,375,811,378
 e. Assessed Value of New Constr/ Renov \$0

2017-18 Calculations

f. 2017-18 Tax Levy (a * b) \$30,002,614

2018-19 Calculations

g. Percent of Total Market Value 100.000000%
 h. Rebalanced 2017-18 Tax Levy (f Total * g) \$30,002,614

i. Base Mills Subject to Index 21.9340
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 95.02286%
 k. Tax Levy Needed (Approx. Tax Levy * g) \$30,781,028

I. 2018-19 Real Estate Tax Rate

(k / d * 1000) **22.3730**

III.

m. Tax Levy Generated by Mills \$30,781,028
 (l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions) \$29,505,527

o. Net Tax Revenue Generated By Mills

(n * Est. Pct. Collection) \$28,036,996

Act 1 Index (current): 3.2%

Calculation Method:

Approx. Tax Revenue from RE Taxes:
 Amount of Tax Relief for Homestead Exclusions
 Total Approx. Tax Revenue:
 Approx. Tax Levy for Tax Rate Calculation:

Rate
 \$28,036,996
 \$1,275,501
 \$29,312,497
 \$30,781,028
 York

Total

\$31,142,591

Index Maximums

- p. Maximum Mills Based On Index
(i * (1 + Index))
- q. Mills In Excess of Index
(if (l > p), (l - p))
- r. Maximum Tax Levy Based On Index
(p / 1000 * d)
- IV. s. Millage Rate within Index?
(if l > p Then No)
- t. Tax Levy In Excess of Index
(if (m > r), (m - r))
- u. Tax Revenue In Excess of Index
(t * Est. Pct. Collection)

22.6358
 0.0000
 \$31,142,591
 Yes
 \$0
 \$0

Information Related to Property Tax Relief

- V. Assessed Value Exclusion per Homestead
- Number of Homestead/Farmstead Properties
- Median Assessed Value of Homestead Properties

\$7,965.00
 7063
 \$122,820

Act 1 Index (current): 3.2%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$28,036,996
Amount of Tax Relief for Homestead Exclusions	\$1,275,501
Total Approx. Tax Revenue:	\$29,312,497
Approx. Tax Levy for Tax Rate Calculation:	\$30,781,028

York

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

	\$1,275,501	\$0	\$1,275,501
	\$0	Lowering RE Tax Rate	\$0
			\$1,275,501

CODE

6111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		
York	1,375,811,378	22.3730	30,781,028	95.02286%	
Totals:	1,375,811,378		30,781,028	95.02286%	28,036,996
		1,275,501 =	29,505,527 X	=	28,036,996
6120	Current Per Capita Taxes, Section 679	Rate			Estimated Revenue
6140	Current Act 511 Taxes – Flat Rate Assessments	\$0.00			0
6141	Current Act 511 Per Capita Taxes	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments				0	0
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.900%	0.000%	5,351,092	5,351,092
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	516,814	516,814
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				5,867,906	5,867,906
Total Act 511, Current Taxes			1,439,914,378 X	12	17,278,973
		Act 511 Tax Limit -->	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> York	21.9340	22.3730	2.01%	Yes	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.900%	0.900%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	25,324,310
1200 Special Programs - Elementary / Secondary	9,798,191
1300 Vocational Education	3,398,251
1400 Other Instructional Programs - Elementary / Secondary	334,475
1700 Higher Education Programs for Secondary Students	24,400
Total Instruction	\$38,879,627
2000 Support Services	
2100 Support Services - Students	1,790,519
2200 Support Services - Instructional Staff	3,758,325
2300 Support Services - Administration	2,570,046
2400 Support Services - Pupil Health	800,792
2500 Support Services - Business	960,713
2600 Operation and Maintenance of Plant Services	4,437,259
2700 Student Transportation Services	3,420,300
2800 Support Services - Central	808,227
2900 Other Support Services	29,000
Total Support Services	\$18,575,181
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,016,902
Total Operation of Non-Instructional Services	\$1,016,902
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,272,798
5200 Interfund Transfers - Out	-1,051,825
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$5,320,973
Total Estimated Expenditures and Other Financing Uses	\$63,792,683

2018-2019 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

Description Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	15,092,951
200 Personnel Services - Employee Benefits	8,114,470
300 Purchased Professional and Technical Services	400
400 Purchased Property Services	6,400
500 Other Purchased Services	1,647,950
600 Supplies	462,139
Total Regular Programs - Elementary / Secondary	\$25,324,310

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	3,208,139
200 Personnel Services - Employee Benefits	2,217,790
300 Purchased Professional and Technical Services	3,663,214
400 Purchased Property Services	250
500 Other Purchased Services	688,128
600 Supplies	20,670
Total Special Programs - Elementary / Secondary	\$9,798,191

1300 Vocational Education

100 Personnel Services - Salaries	1,231,818
200 Personnel Services - Employee Benefits	772,925
300 Purchased Professional and Technical Services	13,600
400 Purchased Property Services	6,000
500 Other Purchased Services	1,122,757
600 Supplies	122,700
700 Property	109,001
800 Other Objects	19,450
Total Vocational Education	\$3,398,251

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	192,874
200 Personnel Services - Employee Benefits	100,701
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	35,500
600 Supplies	1,500
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$334,475

1700 Higher Education Programs for Secondary Students

500 Other Purchased Services	24,400
Total Higher Education Programs for Secondary Students	\$24,400

2000 Support Services

Total Instruction	\$38,879,627
2100 Support Services - Students	
100 Personnel Services - Salaries	819,898
200 Personnel Services - Employee Benefits	528,233
300 Purchased Professional and Technical Services	437,638

<u>Description</u>	<u>Amount</u>
600 Supplies	4,500
800 Other Objects	250
Total Support Services - Students	\$1,790,519
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,168,273
200 Personnel Services - Employee Benefits	942,235
300 Purchased Professional and Technical Services	744,852
400 Purchased Property Services	20,000
500 Other Purchased Services	11,350
600 Supplies	192,103
700 Property	679,512
Total Support Services - Instructional Staff	\$3,758,325
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,382,658
200 Personnel Services - Employee Benefits	960,045
300 Purchased Professional and Technical Services	143,873
500 Other Purchased Services	36,025
600 Supplies	37,560
800 Other Objects	9,885
Total Support Services - Administration	\$2,570,046
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	365,096
200 Personnel Services - Employee Benefits	250,404
300 Purchased Professional and Technical Services	165,400
400 Purchased Property Services	1,800
600 Supplies	18,092
Total Support Services - Pupil Health	\$600,792
2500 Support Services - Business	
100 Personnel Services - Salaries	385,447
200 Personnel Services - Employee Benefits	287,478
300 Purchased Professional and Technical Services	39,350
500 Other Purchased Services	2,100
600 Supplies	119,763
700 Property	1,000
800 Other Objects	125,575
Total Support Services - Business	\$960,713
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,385,828
200 Personnel Services - Employee Benefits	930,731
400 Purchased Property Services	712,000
500 Other Purchased Services	261,250
600 Supplies	1,118,500
700 Property	28,300
800 Other Objects	650
Total Operation and Maintenance of Plant Services	\$4,437,259

<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
100 Personnel Services - Salaries	33,949
200 Personnel Services - Employee Benefits	26,513
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	3,343,538
600 Supplies	11,000
800 Other Objects	300
Total Student Transportation Services	\$3,420,300
2800 Support Services - Central	
100 Personnel Services - Salaries	326,658
200 Personnel Services - Employee Benefits	272,119
300 Purchased Professional and Technical Services	180,450
400 Purchased Property Services	9,000
500 Other Purchased Services	350
600 Supplies	17,350
700 Property	2,000
800 Other Objects	300
Total Support Services - Central	\$808,227
2900 Other Support Services	
500 Other Purchased Services	29,000
Total Other Support Services	\$29,000
Total Support Services	\$18,575,181
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	517,803
200 Personnel Services - Employee Benefits	138,394
300 Purchased Professional and Technical Services	74,600
400 Purchased Property Services	25,000
500 Other Purchased Services	91,867
600 Supplies	163,838
800 Other Objects	5,400
Total Student Activities	\$1,016,902
Total Operation of Non-Instructional Services	\$1,016,902
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,369,798
900 Other Uses of Funds	3,908,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,272,798
5200 Interfund Transfers - Out	
900 Other Uses of Funds	-1,051,825
Total Interfund Transfers - Out	(\$1,051,825)
5900 Budgetary Reserve	
800 Other Objects	100,000

2018-2019 Final General Fund Budget

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Description

Total Budgetary Reserve

Total Other Expenditures and Financing Uses

TOTAL EXPENDITURES

Estimated Expenditures and Other Financing Uses: Detail

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Amount

\$100,000

\$5,320,973

\$63,792,683

2018-2019 Final General Fund Budget

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Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

3,337,610 3,337,610

3,337,610

560,142 560,142

381,532 381,532

68,814 68,814

\$4,348,098 **\$4,348,098**

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

9,692,937 7,647,771

11,729,453 10,677,628

Total Cash and Short-Term Investments

Long-Term Investments

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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

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

\$21,422,390 \$18,325,399

\$25,770,488 \$22,673,497

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	41,122,021	36,284,163
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	129,957	280,000
0540 Accumulated Compensated Absences	1,275,234	1,275,234
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	1,150,000	1,150,000
Total General Fund	\$43,677,212	\$38,989,397

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

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

- 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

06/30/2018 Estimate

\$43,677,212

06/30/2019 Projection

\$38,989,397

06/30/2019 Projection

06/30/2018 Estimate

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		

Total Short-Term Payables

TOTAL INDEBTEDNESS

\$43,677,212

\$38,989,397

Account Description	Amounts
0810 Nonspendable Fund Balance	3,852,686
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,931,276
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,089,313
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,020,589

5900 Budgetary Reserve

100,000

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

\$12,973,275