

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval


Date of Adoption of the General Fund Budget: 05/17/2018



\_\_\_\_\_  
President of the Board - Original Signature Required

5/17/18

\_\_\_\_\_  
Date



\_\_\_\_\_  
Secretary of the Board - Original Signature Required

5/17/18

\_\_\_\_\_  
Date



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

5/17/18

\_\_\_\_\_  
Date

Teresa Weaver

\_\_\_\_\_  
Contact Person

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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 : Eastern York SD	COUNTY : York	AUN : 112672203
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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	\$45406845
Ending Unassigned Fund Balance	\$1172956
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.6%

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 <i>D. Paula Piarowski</i>	DATE 5/17/18
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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)

<b>School District Name :</b> Eastern York SD	<b>County :</b> York	<b>AUN Number :</b> 112672203
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 4/17/18
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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>
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 Ending Fund Balance is within PDE's guidelines and is maintained as a reserve for future budget deficits.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	97,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,172,956	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$1,172,956</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	29,290,216	
7000 Revenue from State Sources	15,526,629	
8000 Revenue from Federal Sources	590,000	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$45,406,845</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$46,579,801</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	24,942,169
6112 Interim Real Estate Taxes	100,647
6113 Public Utility Realty Taxes	26,000
6120 Current Per Capita Taxes, Section 679	35,200
6140 Current Act 511 Taxes - Flat Rate Assessments	138,200
6150 Current Act 511 Taxes - Proportional Assessments	2,485,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	863,500
6500 Earnings on Investments	42,500
6700 Revenues from LEA Activities	53,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	375,000
6910 Rentals	1,000
6920 Contributions and Donations from Private Sources	65,000
6940 Tuition from Patrons	150,000
6990 Refunds and Other Miscellaneous Revenue	12,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$29,290,216</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	7,575,000
7271 Special Education funds for School-Aged Pupils	1,888,535
7311 Pupil Transportation Subsidy	600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	645,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	732,569
7505 Ready to Learn Block Grant	375,000
7810 State Share of Social Security and Medicare Taxes	682,525
7820 State Share of Retirement Contributions	2,983,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,526,629</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	500,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	90,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$590,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>45,406,845</b>

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$24,942,169
Amount of Tax Relief for Homestead Exclusions	<u>\$732,569</u>
Total Approx. Tax Revenue:	\$25,674,738
Approx. Tax Levy for Tax Rate Calculation:	\$26,183,762

York

Total

<b>2017-18 Data</b>		
a. Assessed Value	\$1,083,500,000	\$1,083,500,000
b. Real Estate Mills	23.2600	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$1,162,113,034	\$1,162,113,034
d. Assessed Value	\$1,091,900,000	\$1,091,900,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$25,202,210	\$25,202,210
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$25,202,210	\$25,202,210
(f Total * g)		
i. Base Mills Subject to Index	23.2600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$26,183,762	\$26,183,762
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>23.9800</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$26,183,762	\$26,183,762
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$25,451,193
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$24,942,169
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$24,942,169</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$732,569</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$25,674,738</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$26,183,762</b>	
	<b>York</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	23.9810	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,184,854	\$26,184,854
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$5,929.00	
Number of Homestead/Farmstead Properties	5194	5194
Median Assessed Value of Homestead Properties		\$120,630

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Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$24,942,169</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$732,569</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$25,674,738</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$26,183,762</b>

<b>York</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$732,569	Lowering RE Tax Rate	\$0	\$732,569
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$732,569</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
York	1,091,900,000	23.9800	26,183,762			98.00000%	
<b>Totals:</b>	<b>1,091,900,000</b>		<b>26,183,762</b>	- 732,569	= 25,451,193	X 98.00000%	= 24,942,169

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,200
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	\$5.00	\$0.00	35,200
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	61,500
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	41,500
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 138,200 138,200**

	<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	0.500%	0.000%	2,200,000	2,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	285,000	285,000
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 2,485,000 2,485,000**

**Total Act 511, Current Taxes 2,623,200**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,162,113,034 X</b>	<b>12</b>	<b>13,945,356</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> York	23.2600	23.9800	3.10%	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	\$10.00	\$10.00	0.00%	Yes	3.1%			
6143	Current Act 511 Local Services Taxes <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%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	17,844,008
1200 Special Programs - Elementary / Secondary	6,407,487
1300 Vocational Education	2,845,252
1400 Other Instructional Programs - Elementary / Secondary	141,766
<b>Total Instruction</b>	<b>\$27,238,513</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,129,049
2200 Support Services - Instructional Staff	887,331
2300 Support Services - Administration	2,646,808
2400 Support Services - Pupil Health	388,397
2500 Support Services - Business	474,743
2600 Operation and Maintenance of Plant Services	3,037,658
2700 Student Transportation Services	2,238,867
2800 Support Services - Central	1,222,769
2900 Other Support Services	16,010
<b>Total Support Services</b>	<b>\$12,041,632</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	992,396
<b>Total Operation of Non-Instructional Services</b>	<b>\$992,396</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,928,124
5200 Interfund Transfers - Out	206,180
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,134,304</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$45,406,845</b>

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	10,358,922
200 Personnel Services - Employee Benefits	6,221,509
300 Purchased Professional and Technical Services	230,200
400 Purchased Property Services	7,270
500 Other Purchased Services	644,790
600 Supplies	364,785
700 Property	12,722
800 Other Objects	3,810
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$17,844,008</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,603,095
200 Personnel Services - Employee Benefits	972,794
300 Purchased Professional and Technical Services	3,169,848
400 Purchased Property Services	1,000
500 Other Purchased Services	654,950
600 Supplies	5,800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,407,487</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	1,103,207
200 Personnel Services - Employee Benefits	633,838
400 Purchased Property Services	5,140
500 Other Purchased Services	1,026,310
600 Supplies	62,172
700 Property	14,385
800 Other Objects	200
<b>Total Vocational Education</b>	<b>\$2,845,252</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	3,366
500 Other Purchased Services	130,400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$141,766</b>
<b>Total Instruction</b>	<b>\$27,238,513</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	685,191
200 Personnel Services - Employee Benefits	438,083
500 Other Purchased Services	2,100
600 Supplies	2,900
800 Other Objects	775
<b>Total Support Services - Students</b>	<b>\$1,129,049</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	480,446

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	336,485
300 Purchased Professional and Technical Services	900
500 Other Purchased Services	21,900
600 Supplies	37,400
700 Property	10,000
800 Other Objects	200
<b>Total Support Services - Instructional Staff</b>	<b>\$887,331</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,461,960
200 Personnel Services - Employee Benefits	929,623
300 Purchased Professional and Technical Services	87,500
400 Purchased Property Services	3,550
500 Other Purchased Services	97,850
600 Supplies	32,300
800 Other Objects	34,025
<b>Total Support Services - Administration</b>	<b>\$2,646,808</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	210,189
200 Personnel Services - Employee Benefits	168,403
300 Purchased Professional and Technical Services	2,190
400 Purchased Property Services	1,770
500 Other Purchased Services	200
600 Supplies	5,395
800 Other Objects	250
<b>Total Support Services - Pupil Health</b>	<b>\$388,397</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	283,994
200 Personnel Services - Employee Benefits	170,299
300 Purchased Professional and Technical Services	750
400 Purchased Property Services	200
500 Other Purchased Services	6,500
600 Supplies	6,000
800 Other Objects	7,000
<b>Total Support Services - Business</b>	<b>\$474,743</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	813,737
200 Personnel Services - Employee Benefits	519,266
300 Purchased Professional and Technical Services	116,050
400 Purchased Property Services	1,113,445
500 Other Purchased Services	135,625
600 Supplies	338,910
800 Other Objects	625
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,037,658</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	19,000

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	12,790
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	5,000
500 Other Purchased Services	2,070,077
600 Supplies	115,500
700 Property	5,000
800 Other Objects	1,000
<b>Total Student Transportation Services</b>	<b>\$2,238,867</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	464,009
200 Personnel Services - Employee Benefits	296,956
300 Purchased Professional and Technical Services	41,700
400 Purchased Property Services	99,950
500 Other Purchased Services	70,650
600 Supplies	189,180
700 Property	53,000
800 Other Objects	7,324
<b>Total Support Services - Central</b>	<b>\$1,222,769</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	16,010
<b>Total Other Support Services</b>	<b>\$16,010</b>
<b>Total Support Services</b>	<b>\$12,041,632</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	497,049
200 Personnel Services - Employee Benefits	226,422
300 Purchased Professional and Technical Services	87,250
400 Purchased Property Services	10,150
500 Other Purchased Services	79,300
600 Supplies	74,275
700 Property	8,000
800 Other Objects	9,950
<b>Total Student Activities</b>	<b>\$992,396</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$992,396</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,042,238
900 Other Uses of Funds	3,885,886
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,928,124</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	206,180

<u>Description</u>	<u>Amount</u>
<b>Total Interfund Transfers - Out</b>	<b>\$206,180</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,134,304</b>
<b>TOTAL EXPENDITURES</b>	<b>\$45,406,845</b>



**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	3,000,000	3,000,000
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	365,000	250,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$3,615,000</b>	<b>\$3,500,000</b>
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**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	100,000	100,000
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		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$3,715,000</b>	<b>\$3,600,000</b>

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	32,134,700	28,322,300
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,962,352	1,766,310
0540 Accumulated Compensated Absences	498,578	498,578
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,081,900	1,081,900
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$35,677,530</b>	<b>\$31,669,088</b>
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**Public Purpose (Expendable) Trust Fund**

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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

## 2018-2019 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2018 Estimate****06/30/2019 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund****Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund****Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

## 2018-2019 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2018 Estimate****06/30/2019 Projection****Investment Trust Fund**

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

**Total Investment Trust Fund****Pension Trust Fund**

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

**Total Pension Trust Fund****Activity Fund**

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

**Total Activity Fund****Other Agency Fund**

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

**Total Other Agency Fund****Permanent Fund**

0510 Bonds Payable  
 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$35,677,530</b>	<b>\$31,669,088</b>

**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	3,856,188	4,008,442
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>\$3,856,188</b>	<b>\$4,008,442</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$39,533,718</b>	<b>\$35,677,530</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	97,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,172,956
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,172,956</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,269,956</b>
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