

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2018

President of the Board - Original Signature Required

Date

6-28-18

Secretary of the Board - Original Signature Required

Date

6-28-18

Chief School Administrator - Original Signature Required

Date

6-28-18

Jason Young

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Contact Person

Telephone

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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: Northern York County SD	COUNTY: York	AUN: 115674503
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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	11.6%
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	9.6%
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	\$49173629
Ending Unassigned Fund Balance	\$3138732
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 8/28/18
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DUPLICATE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**


(03/2005)

24 PS 6-687(a)(1)

School District Name : Northern York County SD	County : York	AUN Number : 115674803
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

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

Val Number	Description	Justification
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$517,138.00 Function 2200, Object 200: \$527,532.00	The reason the 200 codes are higher than the 100 codes is because tuition reimbursement for all staff is coded to a 2271 function and 240 object code. The budgeted amount for tuition reimbursement is \$300,000 in 2271-240.
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.	Ending Unassigned Fund Balance is held for use when revenues are low and also to offset current year and future budget deficits.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance is made up of commitments for retirement, special services, and transportation.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance is made up of the 2019/2020 estimated budget deficit and the amount in student activity funds.

<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	250,320
0820 Restricted Fund Balance	
0830 Committed Fund Balance	535,000
0840 Assigned Fund Balance	1,619,165
0850 Unassigned Fund Balance	4,454,296
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>\$6,608,461</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	30,729,906
7000 Revenue from State Sources	16,439,684
8000 Revenue from Federal Sources	430,000
9000 Other Financing Sources	1,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>\$47,600,590</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>\$54,209,051</b>

	Amount
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	23,346,601
6112 Interim Real Estate Taxes	161,000
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	3,005
6120 Current Per Capita Taxes, Section 679	67,900
6140 Current Act 511 Taxes - Flat Rate Assessments	67,900
6150 Current Act 511 Taxes - Proportional Assessments	5,281,700
6400 Delinquencies on Taxes Levied / Assessed by the LEA	750,000
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	119,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	605,000
6910 Rentals	18,000
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	58,000
6990 Refunds and Other Miscellaneous Revenue	150,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$30,729,906</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	7,624,646
7160 Tuition for Orphans Subsidy	40,000
7220 Vocational Education	65,000
7271 Special Education funds for School-Aged Pupils	1,682,250
7311 Pupil Transportation Subsidy	1,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	660,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	58,000
7340 State Property Tax Reduction Allocation	722,368
7505 Ready to Learn Block Grant	384,133
7810 State Share of Social Security and Medicare Taxes	765,000
7820 State Share of Retirement Contributions	3,308,287
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,439,684</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	350,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	80,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$430,000</b>

Amount

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets

1,000

**OTHER FINANCING SOURCES**

\$1,000

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES**

47,600,590

Act 1 Index (current): 3.0%  
Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$23,346,601  
Amount of Tax Relief for Homestead Exclusions \$722,368  
Total Approx. Tax Revenue: \$24,068,969  
Approx. Tax Levy for Tax Rate Calculation: \$24,994,785  
York Total

2017-18 Data

a. Assessed Value \$1,449,947,499 \$1,449,947,499  
b. Real Estate Mills 16.4848

I. 2018-19 Data

c. 2018 STEB Market Value \$1,560,874,937 \$1,560,874,937  
d. Assessed Value \$1,472,073,884 \$1,472,073,884  
e. Assessed Value of New Constr/ Renov \$0 \$0

2017-18 Calculations

f. 2017-18 Tax Levy \$23,902,095 \$23,902,095  
(a \* b)

2018-19 Calculations

g. Percent of Total Market Value 100.000000% 100.000000%  
h. Rebalanced 2017-18 Tax Levy \$23,902,095 \$23,902,095  
(f/Total \* g)  
i. Base Mills Subject to Index 16.4848  
(h / a \* 1000) if no reassessment  
(h / (d-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 96.18573% 96.18573%  
k. Tax Levy Needed \$24,994,785 \$24,994,785  
(Approx. Tax Levy \* g)

I. 2018-19 Real Estate Tax Rate

(k / d \* 1000) 16.9793  
m. Tax Levy Generated by Mills \$24,994,784 \$24,994,784  
(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$24,272,416

(m - Amount of Tax Relief for Homestead Exclusions)  
o. Net Tax Revenue Generated By Mills \$23,346,601

(n \* Est. Pct. Collection)



Act 1 Index (current): 3.0%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$23,346,601	
Amount of Tax Relief for Homestead Exclusions	\$722,368	
Total Approx. Tax Revenue:	\$24,068,969	
Approx. Tax Levy for Tax Rate Calculation:	\$24,994,785	
	York	Total

<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	16.9793	
q. Mills In Excess of Index (if (i > p), (i - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,994,784	\$24,994,784
IV. s. Millage Rate within Index? (if i > 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

<b>Information Related to Property Tax Relief</b>		
Assessed Value Exclusion per Homestead	\$7,458.00	
V. Number of Homestead/Farmstead Properties	5786	5786
Median Assessed Value of Homestead Properties		\$159,360

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$23,346,601  
 Amount of Tax Relief for Homestead Exclusions \$722,368  
 Total Approx. Tax Revenue: \$24,068,969  
 Approx. Tax Levy for Tax Rate Calculation: \$24,994,785

York

Total

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

\$722,368

Lowering RE Tax Rate

\$0

\$722,368

Amount of Tax Relief from State/Local Sources

\$722,368

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	1,472,073,894	16.9793	24,994,784	96.18573%	

Totals:	1,472,073,894	24,994,784	722,369	=	24,272,416	X	96.18573%	=	23,346,001
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	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679			67,900
6140	Current Act 511 Taxes - Flat Rate Assessments			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	67,900
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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>				<b>67,900</b>

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes - Proportional Assessments			
6151	Current Act 511 Earned Income Taxes	0.750%	4,800,000	4,800,000
6152	Current Act 511 Occupation Taxes	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	470,000	470,000
6154	Current Act 511 Amusement Taxes	5.000%	11,700	11,700
6155	Current Act 511 Business Privilege Taxes	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes - Proportional Assessments</b>				<b>5,281,700</b>

<b>Total Act 511, Current Taxes</b>				<b>5,349,600</b>
<b>Act 511 Tax Limit -&gt;</b>				<b>1,560,874,937</b> X
<b>Market Value</b>				<b>12</b> Mills
				<b>18,730,499</b> (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									
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	16.4848	16.9793	3.00%	Yes	3.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	0.750%	0.750%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.0%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	20,152,941
1200 Special Programs - Elementary / Secondary	6,654,271
1300 Vocational Education	803,113
1400 Other Instructional Programs - Elementary / Secondary	292,138
<b>Total Instruction</b>	<b>\$27,912,463</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,984,324
2200 Support Services - Instructional Staff	1,236,850
2300 Support Services - Administration	3,273,933
2400 Support Services - Pupil Health	645,132
2500 Support Services - Business	557,389
2600 Operation and Maintenance of Plant Services	3,832,409
2700 Student Transportation Services	2,171,840
2800 Support Services - Central	1,387,638
2900 Other Support Services	32,000
<b>Total Support Services</b>	<b>\$15,121,515</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,508,938
3300 Community Services	2,600
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,511,538</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,334,363
5200 Interfund Transfers - Out	293,750
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,628,113</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$49,173,629</b>

Description

Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	11,099,167
200 Personnel Services - Employee Benefits	7,146,580
300 Purchased Professional and Technical Services	17,120
400 Purchased Property Services	171,500
500 Other Purchased Services	995,150
600 Supplies	652,204
700 Property	32,170
800 Other Objects	39,050
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$20,167,941</b>

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	2,914,605
200 Personnel Services - Employee Benefits	1,888,886
300 Purchased Professional and Technical Services	1,674,250
400 Purchased Property Services	5,000
500 Other Purchased Services	68,400
600 Supplies	75,180
700 Property	35,600
800 Other Objects	2,350
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,664,271</b>

1300 Vocational Education

100 Personnel Services - Salaries	163,519
200 Personnel Services - Employee Benefits	109,328
400 Purchased Property Services	1,600
500 Other Purchased Services	514,216
600 Supplies	8,650
700 Property	2,000
800 Other Objects	3,800
<b>Total Vocational Education</b>	<b>\$803,113</b>

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	149,037
200 Personnel Services - Employee Benefits	116,401
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	11,100
600 Supplies	600
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$282,138</b>

**Total Instruction**

**\$27,912,463**

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries	1,106,984
200 Personnel Services - Employee Benefits	759,255
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	9,150

Description	Amount
600 Supplies	93,385
700 Property	1,600
800 Other Objects	6,450
<b>Total Support Services - Students</b>	<b>\$1,924,324</b>

<b>2200 Support Services - Instructional Staff</b>	<b>517,138</b>
100 Personnel Services - Salaries	527,532
200 Personnel Services - Employee Benefits	70,400
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	63,800
500 Other Purchased Services	42,810
600 Supplies	5,500
700 Property	1,670
800 Other Objects	
<b>Total Support Services - Instructional Staff</b>	<b>\$1,236,850</b>

<b>2300 Support Services - Administration</b>	<b>1,780,288</b>
100 Personnel Services - Salaries	1,079,395
200 Personnel Services - Employee Benefits	237,450
300 Purchased Professional and Technical Services	8,150
400 Purchased Property Services	104,550
500 Other Purchased Services	22,780
600 Supplies	5,400
700 Property	35,920
800 Other Objects	
<b>Total Support Services - Administration</b>	<b>\$3,273,933</b>

<b>2400 Support Services - Pupil Health</b>	<b>343,521</b>
100 Personnel Services - Salaries	258,572
200 Personnel Services - Employee Benefits	28,410
300 Purchased Professional and Technical Services	525
400 Purchased Property Services	1,150
500 Other Purchased Services	10,409
600 Supplies	1,750
700 Property	795
800 Other Objects	
<b>Total Support Services - Pupil Health</b>	<b>\$645,132</b>

<b>2500 Support Services - Business</b>	<b>281,399</b>
100 Personnel Services - Salaries	209,690
200 Personnel Services - Employee Benefits	11,200
300 Purchased Professional and Technical Services	3,600
400 Purchased Property Services	15,500
500 Other Purchased Services	27,600
600 Supplies	8,400
800 Other Objects	
<b>Total Support Services - Business</b>	<b>\$557,389</b>

<b>2600 Operation and Maintenance of Plant Services</b>	<b>1,157,892</b>
100 Personnel Services - Salaries	

Description

Amount

200 Personnel Services - Employee Benefits	936,885
300 Purchased Professional and Technical Services	112,457
400 Purchased Property Services	504,500
500 Other Purchased Services	122,975
600 Supplies	959,750
700 Property	35,450
800 Other Objects	2,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,852,409</b>

**2700 Student Transportation Services**

100 Personnel Services - Salaries	66,938
200 Personnel Services - Employee Benefits	32,702
500 Other Purchased Services	2,062,000
600 Supplies	5,200
700 Property	5,000
<b>Total Student Transportation Services</b>	<b>\$2,171,840</b>

**2800 Support Services - Central**

100 Personnel Services - Salaries	258,134
200 Personnel Services - Employee Benefits	189,507
300 Purchased Professional and Technical Services	454,853
500 Other Purchased Services	4,600
600 Supplies	86,774
700 Property	393,250
800 Other Objects	520
<b>Total Support Services - Central</b>	<b>\$1,387,638</b>

**2900 Other Support Services**

500 Other Purchased Services	32,000
<b>Total Other Support Services</b>	<b>\$32,000</b>

<b>Total Support Services</b>	<b>\$15,121,515</b>
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**3000 Operation of Non-Instructional Services**

**3200 Student Activities**

100 Personnel Services - Salaries	698,261
200 Personnel Services - Employee Benefits	303,269
300 Purchased Professional and Technical Services	127,310
400 Purchased Property Services	28,900
500 Other Purchased Services	111,327
600 Supplies	186,800
700 Property	7,600
800 Other Objects	45,471
<b>Total Student Activities</b>	<b>\$1,508,938</b>

**3300 Community Services**

300 Purchased Professional and Technical Services	550
600 Supplies	2,050

**Total Community Services**

\$2,600

<b>Total Operation of Non-Instructional Services</b>	<b>\$1,511,538</b>
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Description

Amount

5000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses

800 Other Objects	1,070,963
900 Other Uses of Funds	3,263,400

<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,334,363</b>
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5200 Interfund Transfers - Out	293,750
900 Other Uses of Funds	

<b>Total Interfund Transfers - Out</b>	<b>\$293,750</b>
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<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,628,113</b>
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<b>TOTAL EXPENDITURES</b>	<b>\$49,173,629</b>
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Cash and Short-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	350,000	300,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	400,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	70,000	70,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	235,000	220,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	150,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$7,833,000</b>	<b>\$5,968,000</b>

Long-Term Investments

General Fund

06/30/2018 Estimate  
1,000,000

06/30/2019 Projection

- 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

\$1,000,000

TOTAL CASH AND INVESTMENTS

\$8,833,000

\$5,868,000

Long-Term Indebtedness

General Fund

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0510 Bonds Payable	37,530,000	34,300,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	347,150	310,000
0540 Accumulated Compensated Absences	1,100,000	1,150,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	850,000	900,000
0599 Other Noncurrent Liabilities	75,000,000	80,000,000
<b>Total General Fund</b>	<b>\$114,827,150</b>	<b>\$116,660,000</b>

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 Controller-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 Controller-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	

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, \$ 850

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

25,000

25,000

Long-Term Indebtedness

0560 Other Post-Employment Benefits (OPEB)  
 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

	06/30/2018 Estimate	06/30/2019 Projection
	10,000	10,000
	1,500,000	1,600,000
	<b>\$1,535,000</b>	<b>\$1,635,000</b>

Child Care Operations Fund

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

Total Child Care Operations Fund

Other Enterprise Funds

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

Total Other Enterprise Funds

Internal Service Fund

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

Total Internal Service Fund

Private Purpose Trust Fund

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

Total Private Purpose Trust Fund

06/30/2018 Estimate                      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

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 Permanent Fund

Total Long-Term Indebtedness

\$116,362,150

\$118,295,000



Short-Term Payables

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	3,750,000	3,800,000
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	160,000	165,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	175,000	175,000
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$4,085,000</b>	<b>\$4,140,000</b>

**TOTAL INDEBTEDNESS** \$120,447,150 \$122,435,000

Account Description	Amounts
0810 Nonspendable Fund Balance	250,320
0820 Restricted Fund Balance	
0830 Committed Fund Balance	535,000
0840 Assigned Fund Balance	1,360,690
0850 Unassigned Fund Balance	3,139,732
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,035,422</b>

5900 Budgetary Reserve

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

\$5,285,742