

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



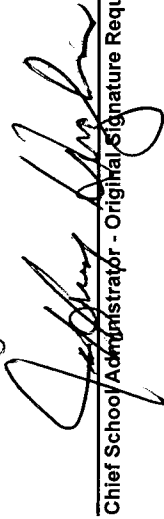
President of the Board - Original Signature Required

May 17, 2018
Date



Secretary of the Board - Original Signature Required

May 17, 2018
Date



Chief School Administrator - Original Signature Required

May 17, 2018
Date

Mary Childress

Contact Person

(717)382-4843

Extn :6221

Telephone

Extension

childressm@sed.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : South Eastern SD	COUNTY : York	AUN : 112676203
---------------------------------------	------------------	--------------------

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

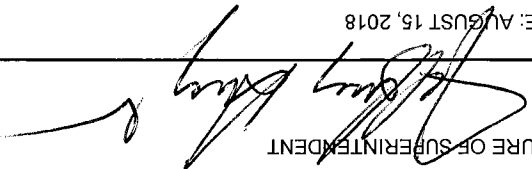
If yes, see information below, taken from the 2018-2019 General Fund Budget

Total Budgeted Expenditures	\$54652743
Ending Unassigned Fund Balance	\$2904465
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.3%

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 May 17, 2018
---	----------------------

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 : South Eastern SD	County : York	AUN Number : 112676203
--	------------------	---------------------------

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 4/19/2018
---	-------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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: \$429,669.00 Function 2200, Object 200: \$145,349.00	Tuition reimbursement of \$185,000 is included in object 240
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve: \$572,157 for Buildings and Grounds Projects; \$577,000 for Technology and Curriculum; \$100,000 for unanticipated expenditures
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.	Unassigned fund balance available for future expenditures
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 designated for PSERS \$8,698,238 and \$5,000,000 for Capital Improvement projects

ITEM AMOUNTS

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

0810 Nonspendable Fund Balance	5,167,437
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,698,238
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,141,867

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

\$17,840,105

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	33,918,926
7000 Revenue from State Sources	18,947,182
8000 Revenue from Federal Sources	
9000 Other Financing Sources	549,233

Total Estimated Revenues And Other Financing Sources

\$53,415,341

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

\$71,255,446

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	28,632,062
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	33,000
6114 Payments in Lieu of Current Taxes - State / Local	415,300
6140 Current Act 511 Taxes - Flat Rate Assessments	45,000
6150 Current Act 511 Taxes - Proportional Assessments	2,760,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,055,360
6500 Earnings on Investments	175,000
6700 Revenues from LEA Activities	46,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	542,204
6910 Rentals	28,000
6920 Contributions and Donations from Private Sources	60,000
6940 Tuition from Patrons	12,000
6990 Refunds and Other Miscellaneous Revenue	15,000
	\$33,918,926

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	8,983,959
7160 Tuition for Orphans Subsidy	10,000
7220 Vocational Education	35,000
7271 Special Education funds for School-Aged Pupils	1,832,729
7311 Pupil Transportation Subsidy	1,200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	697,971
7330 Health Services (Medical, Dental, Nurse, Act 25)	47,500
7340 State Property Tax Reduction Allocation	994,852
7505 Ready to Learn Block Grant	438,108
7810 State Share of Social Security and Medicare Taxes	863,152
7820 State Share of Retirement Contributions	3,803,911
	\$18,947,182

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	439,727
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	90,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,006

Amount

REVENUE FROM FEDERAL SOURCES

8517 NCLB, Title IV - 21st Century Schools

18,500

REVENUE FROM FEDERAL SOURCES

\$549,233

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

53,415,341

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$28,632,062**
 Amount of Tax Relief for Homestead Exclusions **\$994,852**
 Total Approx. Tax Revenue: **\$29,626,914**
 Approx. Tax Levy for Tax Rate Calculation: **\$31,117,700**

York

Total

2017-18 Data

a. Assessed Value **\$1,348,061,201**
 b. Real Estate Mills **22.2503**

\$1,348,061,201

I. 2018-19 Data

c. 2016 STEB Market Value **\$1,424,611,553**

\$1,424,611,553

d. Assessed Value **\$1,398,529,446**

\$1,398,529,446

e. Assessed Value of New Constr/ Renov **\$0**

\$0

2017-18 Calculations

f. 2017-18 Tax Levy **\$29,994,766**

\$29,994,766

(a * b)

2018-19 Calculations

g. Percent of Total Market Value **100.000000%**

100.000000%

h. Rebalanced 2017-18 Tax Levy **\$29,994,766**

\$29,994,766

(f Total * g)

i. Base Mills Subject to Index **22.2503**

22.2503

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage **95.05098%**

95.05098%

k. Tax Levy Needed **\$31,117,700**

\$31,117,700

(Approx. Tax Levy * g)

I. 2018-19 Real Estate Tax Rate **22.2503**

22.2503

(k / d * 1000)

m. Tax Levy Generated by Mills **\$31,117,700**

\$31,117,700

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions **\$30,122,848**

\$30,122,848

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills **\$28,632,062**

\$28,632,062

(n * Est. Pct. Collection)

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

Approx. Tax Revenue from RE Taxes:	\$28,632,062	
Amount of Tax Relief for Homestead Exclusions	\$994,852	
Total Approx. Tax Revenue:	\$29,626,914	
Approx. Tax Levy for Tax Rate Calculation:	\$31,117,700	
	York	Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	22.9178	
q. Mills In Excess of Index (if $(l > p)$, $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$32,051,218	\$32,051,218
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	\$8,467.00	
Number of Homestead/Farmstead Properties	5281	5281
Median Assessed Value of Homestead Properties		\$167,690

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$28,632,062
 Amount of Tax Relief for Homestead Exclusions \$994,852
 Total Approx. Tax Revenue: \$29,626,914
 Approx. Tax Levy for Tax Rate Calculation: \$31,117,700
 York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$994,852	Lowering RE Tax Rate	\$0	\$994,852
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$994,852

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									
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,894,693
1200 Special Programs - Elementary / Secondary	6,932,688
1300 Vocational Education	2,148,402
1400 Other Instructional Programs - Elementary / Secondary	520,715
Total Instruction	\$32,496,498
2000 Support Services	
2100 Support Services - Students	2,066,259
2200 Support Services - Instructional Staff	1,002,425
2300 Support Services - Administration	3,034,608
2400 Support Services - Pupil Health	862,572
2500 Support Services - Business	735,942
2600 Operation and Maintenance of Plant Services	4,130,536
2700 Student Transportation Services	2,551,139
2800 Support Services - Central	1,102,481
2900 Other Support Services	30,000
Total Support Services	\$15,515,962
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,296,177
3300 Community Services	815
Total Operation of Non-Instructional Services	\$1,296,992
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	110,000
Total Facilities Acquisition, Construction and Improvement Services	\$110,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,853,134
5200 Interfund Transfers - Out	131,000
5900 Budgetary Reserve	1,249,157
Total Other Expenditures and Financing Uses	\$5,233,291
Total Estimated Expenditures and Other Financing Uses	\$54,652,743

Description

Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	13,209,937
200 Personnel Services - Employee Benefits	7,782,898
300 Purchased Professional and Technical Services	366,000
400 Purchased Property Services	80,005
500 Other Purchased Services	818,148
600 Supplies	600,110
700 Property	11,500
800 Other Objects	26,095
Total Regular Programs - Elementary / Secondary	\$22,894,693

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	2,295,584
200 Personnel Services - Employee Benefits	1,461,840
300 Purchased Professional and Technical Services	2,027,600
400 Purchased Property Services	600
500 Other Purchased Services	1,093,314
600 Supplies	53,750
Total Special Programs - Elementary / Secondary	\$6,932,688

1300 Vocational Education

100 Personnel Services - Salaries	396,380
200 Personnel Services - Employee Benefits	269,858
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	600
500 Other Purchased Services	1,429,639
600 Supplies	47,675
800 Other Objects	3,950
Total Vocational Education	\$2,148,402

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	154,280
200 Personnel Services - Employee Benefits	93,535
300 Purchased Professional and Technical Services	175,000
500 Other Purchased Services	96,400
600 Supplies	1,500
Total Other Instructional Programs - Elementary / Secondary	\$520,715

Total Instruction

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries	1,127,424
200 Personnel Services - Employee Benefits	712,487
300 Purchased Professional and Technical Services	160,412
500 Other Purchased Services	3,450
600 Supplies	61,431
800 Other Objects	1,055

Description

Amount

Total Support Services - Students

\$2,066,259

2200 Support Services - Instructional Staff

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 800 Other Objects

429,669
445,349
60,442
8,183
15,300
43,182
300

Total Support Services - Instructional Staff

\$1,002,425

2300 Support Services - Administration

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 800 Other Objects

1,768,773
1,036,270
102,900
3,496
35,430
47,350
40,389

Total Support Services - Administration

\$3,034,608

2400 Support Services - Pupil Health

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 800 Other Objects

470,601
321,551
49,955
455
1,295
18,590
125

Total Support Services - Pupil Health

\$862,572

2500 Support Services - Business

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 800 Other Objects

339,127
260,272
36,500
15,760
54,250
16,523
13,510

Total Support Services - Business

\$735,942

2600 Operation and Maintenance of Plant Services

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property

1,201,427
892,709
181,200
545,900
126,650
1,118,600
60,000

Description	Amount
800 Other Objects	4,050
Total Operation and Maintenance of Plant Services	\$4,130,536
2700 Student Transportation Services	
100 Personnel Services - Salaries	106,966
200 Personnel Services - Employee Benefits	65,673
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	100
500 Other Purchased Services	2,372,498
600 Supplies	5,250
800 Other Objects	352
Total Student Transportation Services	\$2,551,139
2800 Support Services - Central	
100 Personnel Services - Salaries	526,151
200 Personnel Services - Employee Benefits	305,325
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	110,920
500 Other Purchased Services	61,880
600 Supplies	76,600
800 Other Objects	7,605
Total Support Services - Central	\$1,102,481
2900 Other Support Services	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$15,515,962
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	567,821
200 Personnel Services - Employee Benefits	272,651
300 Purchased Professional and Technical Services	82,265
400 Purchased Property Services	34,350
500 Other Purchased Services	124,240
600 Supplies	127,340
700 Property	64,000
800 Other Objects	23,510
Total Student Activities	\$1,296,177
3300 Community Services	
800 Other Objects	815
Total Community Services	\$815
Total Operation of Non-Instructional Services	\$1,296,992
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	110,000

Description

Total Facilities Acquisition, Construction and Improvement Services

Total Facilities Acquisition, Construction and Improvement Services

5000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses

800 Other Objects

900 Other Uses of Funds

Total Debt Service / Other Expenditures and Financing Uses

5200 Interfund Transfers - Out

900 Other Uses of Funds

Total Interfund Transfers - Out

5900 Budgetary Reserve

800 Other Objects

Total Budgetary Reserve

Total Other Expenditures and Financing Uses

TOTAL EXPENDITURES

Amount

\$110,000

\$110,000

937,134

2,916,000

\$3,853,134

131,000

\$131,000

1,249,157

\$1,249,157

\$5,233,291

\$54,652,743

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	19,991,028	18,755,126
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	3,000,000	2,000,000
Other Capital Projects Fund	855,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$23,846,028	\$21,255,126

Long-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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

06/30/2018 Estimate

06/30/2019 Projection

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$23,846,028

\$21,255,126

Long-Term Indebtedness

General Fund

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0510 Bonds Payable	31,887,000	28,971,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$31,887,000	\$28,971,000

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

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

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

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

06/30/2019 Projection

\$31,887,000

\$28,971,000

Short-Term Payables

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

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$31,887,000	\$28,971,000

TOTAL INDEBTEDNESS

\$31,887,000 **\$28,971,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	5,167,437
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,698,238
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,904,465

Total Ending Fund Balance - Committed, Assigned, and Unassigned **\$16,502,703**

5900 Budgetary Reserve **1,249,157**

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$23,019,297**