

**SOUTH EASTERN SCHOOL DISTRICT**  
**PDE-2028 PROPOSED FINAL GENERAL FUND BUDGET**  
**FISCAL YEAR 2018-2019**

**INCREASE OF 0.0%**

<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	5,150,610
0820 Restricted Fund Balance	
0830 Committed Fund Balance	14,498,238
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,162,705
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$18,660,943</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	34,170,199
7000 Revenue from State Sources	18,860,321
8000 Revenue from Federal Sources	440,733
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$53,471,253</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$72,132,196</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	28,083,334
6112 Interim Real Estate Taxes	100,001
6113 Public Utility Realty Taxes	33,000
6114 Payments in Lieu of Current Taxes - State / Local	1,215,300
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$34,170,199</b>
<b>REVENUE FROM STATE SOURCES</b>	
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	995,455
7505 Ready to Learn Block Grant	438,108
7810 State Share of Social Security and Medicare Taxes	847,024
7820 State Share of Retirement Contributions	3,732,575
<b>REVENUE FROM STATE SOURCES</b>	<b>\$18,860,321</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	439,727
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,006
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$440,733</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>53,471,253</b>

Act 1 Index (current): 3.0%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	<b>\$28,083,334</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$995,455</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$29,078,789</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$30,193,849</b>

York Total

**2017-18 Data**

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

**I. 2018-19 Data**

c. 2016 STEB Market Value	\$1,424,611,553	\$1,424,611,553
d. Assessed Value	\$1,357,008,633	\$1,357,008,633
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2017-18 Calculations**

f. 2017-18 Tax Levy (a * b)	\$29,994,766	\$29,994,766
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**2018-19 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$29,994,766	\$29,994,766
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	22.2503	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	96.18109%	96.18109%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$30,193,849	\$30,193,849

**I. 2018-19 Real Estate Tax Rate** **22.2503**  
(k / d \* 1000)

III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$30,193,849	\$30,193,849
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$29,198,394
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$28,083,334

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$28,083,334
Amount of Tax Relief for Homestead Exclusions	<u>\$995,455</u>
Total Approx. Tax Revenue:	\$29,078,789
Approx. Tax Levy for Tax Rate Calculation:	\$30,193,849

York

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + 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)	\$31,099,652	\$31,099,652
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 * Est. Pct. Collection)	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 3.0%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	<b>\$28,083,334</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$995,455</u></b>
Total Approx. Tax Revenue:	<b>\$29,078,789</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$30,193,849</b>

York	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$995,455	Lowering RE Tax Rate	\$995,455
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$995,455</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	1,357,008,633	22.2503	30,193,849			96.18109%	
<b>Totals:</b>	<b>1,357,008,633</b>		<b>30,193,849</b>	<b>995,455</b>	<b>= 29,198,394</b>	<b>X 96.18109%</b>	<b>= 28,083,334</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	45,000
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>45,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,360,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,760,000</b>
<b>Total Act 511, Current Taxes</b>			<b>2,805,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,424,611,553</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>(511 Limit)</b>

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	22.2503	22.2503	0.00%	Yes	3.0%				
	<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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	22,276,892
1200 Special Programs - Elementary / Secondary	6,913,927
1300 Vocational Education	2,032,927
1400 Other Instructional Programs - Elementary / Secondary	513,641
<b>Total Instruction</b>	<b>\$31,737,387</b>
<b>2000 Support Services</b>	
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	4,230,536
2700 Student Transportation Services	2,551,139
2800 Support Services - Central	1,102,481
2900 Other Support Services	30,000
<b>Total Support Services</b>	<b>\$15,615,962</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,274,610
3300 Community Services	815
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,275,425</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	10,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$10,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,853,134
5200 Interfund Transfers - Out	131,000
5900 Budgetary Reserve	1,249,157
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,233,291</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$53,872,065</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,808,551
200 Personnel Services - Employee Benefits	7,616,483
300 Purchased Professional and Technical Services	366,000
400 Purchased Property Services	80,005
500 Other Purchased Services	768,148
600 Supplies	600,110
700 Property	11,500
800 Other Objects	26,095
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$22,276,892</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
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	1,074,553
600 Supplies	53,750
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,913,927</b>
<b>1300 <u>Vocational Education</u></b>	
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	1,314,164
600 Supplies	47,675
800 Other Objects	3,950
<b>Total Vocational Education</b>	<b>\$2,032,927</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	149,280
200 Personnel Services - Employee Benefits	91,461
300 Purchased Professional and Technical Services	175,000
500 Other Purchased Services	96,400
600 Supplies	1,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$513,641</b>
<b>Total Instruction</b>	<b>\$31,737,387</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
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	429,669
200 Personnel Services - Employee Benefits	445,349
300 Purchased Professional and Technical Services	60,442
400 Purchased Property Services	8,183
500 Other Purchased Services	15,300
600 Supplies	43,182
800 Other Objects	300

**Total Support Services - Instructional Staff**

**\$1,002,425**

**2300 Support Services - Administration**

100 Personnel Services - Salaries	1,768,773
200 Personnel Services - Employee Benefits	1,036,270
300 Purchased Professional and Technical Services	102,900
400 Purchased Property Services	3,496
500 Other Purchased Services	35,430
600 Supplies	47,350
800 Other Objects	40,389

**Total Support Services - Administration**

**\$3,034,608**

**2400 Support Services - Pupil Health**

100 Personnel Services - Salaries	470,601
200 Personnel Services - Employee Benefits	321,551
300 Purchased Professional and Technical Services	49,955
400 Purchased Property Services	455
500 Other Purchased Services	1,295
600 Supplies	18,590
800 Other Objects	125

**Total Support Services - Pupil Health**

**\$862,572**

**2500 Support Services - Business**

100 Personnel Services - Salaries	339,127
200 Personnel Services - Employee Benefits	260,272
300 Purchased Professional and Technical Services	36,500
400 Purchased Property Services	15,760
500 Other Purchased Services	54,250
600 Supplies	16,523
800 Other Objects	13,510

**Total Support Services - Business**

**\$735,942**

**2600 Operation and Maintenance of Plant Services**

100 Personnel Services - Salaries	1,201,427
200 Personnel Services - Employee Benefits	892,709
300 Purchased Professional and Technical Services	181,200
400 Purchased Property Services	565,900
500 Other Purchased Services	126,650
600 Supplies	1,198,600
700 Property	60,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	4,050
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,230,536</b>
<b>2700 <u>Student Transportation Services</u></b>	
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
<b>Total Student Transportation Services</b>	<b>\$2,551,139</b>
<b>2800 <u>Support Services - Central</u></b>	
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
<b>Total Support Services - Central</b>	<b>\$1,102,481</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	30,000
<b>Total Other Support Services</b>	<b>\$30,000</b>
<b>Total Support Services</b>	<b>\$15,615,962</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	552,576
200 Personnel Services - Employee Benefits	266,329
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
<b>Total Student Activities</b>	<b>\$1,274,610</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	815
<b>Total Community Services</b>	<b>\$815</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,275,425</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	10,000

<u>Description</u>	<u>Amount</u>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$10,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$10,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	937,134
900 Other Uses of Funds	2,916,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,853,134</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	131,000
<b>Total Interfund Transfers - Out</b>	<b>\$131,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	1,249,157
<b>Total Budgetary Reserve</b>	<b>\$1,249,157</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,233,291</b>
<b>TOTAL EXPENDITURES</b>	<b>\$53,872,065</b>

**Cash and Short-Term Investments**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	20,786,065	20,385,253
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	3,024,000	2,000,000
Other Capital Projects Fund	855,000	855,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$24,665,065</b>	<b>\$23,240,253</b>

**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

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

06/30/2018 Estimate

06/30/2019 Projection

**\$24,665,065**

**\$23,240,253**

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

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

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

**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

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**

**\$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**

**TOTAL INDEBTEDNESS**

**\$31,887,000**

**\$28,971,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	5,150,610
0820 Restricted Fund Balance	
0830 Committed Fund Balance	14,097,426
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,162,705
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$18,260,131</b>
<b>5900 Budgetary Reserve</b>	<b>1,249,157</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$24,659,898</b>