

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2018

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Richard B Snodgrass

(717)881-7197

Extn :

Contact Person

Telephone

Extension

snodgric@yics.k12.pa.us

Email Address

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

24 PS 6-887(a)(1)

(03/2006)

School District Name : York City SD	County : York	AUN Number : 112679002
--	------------------	---------------------------

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
--	------

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

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

24 PS 6-888

(10/2010)

SCHOOL DISTRICT : York City SD	COUNTY : York	AUN : 112679002
-----------------------------------	------------------	--------------------

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	\$142995061
Ending Unassigned Fund Balance	\$12943657
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.1%

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>Eric B. Johns</i>	DATE <i>6-20-18</i>
---	------------------------

DUE DATE: AUGUST 15, 2018

**School District of the City of York
Fiscal Year 2018-19
Preliminary Budget at May 2018**

	Adopted 2017-18 Budget	2016-17 Actual	Actual 2016-17 YTD thru April 2017	Actual 2017-18 YTD thru April 2018	Projected Actual 2017-18	Preliminary Budget 2018-19	Apr-18 Actual as a % Budget
Revenues							
6000 Local Revenue	\$ 35,524,205	\$ 34,735,279	\$ 31,462,960	\$ 33,042,962	\$ 36,003,253	\$ 36,560,231	93.0%
7000 State Revenue	92,802,331	91,950,172	63,397,365	65,251,863	93,168,946	95,673,215	70.3%
8000 Federal Revenue	7,539,000	10,076,135	6,886,358	6,772,110	8,480,134	8,360,000	89.8%
9000 Other Revenue Sources		-	3,963	235,862	235,862		
Total Revenues	135,865,536	136,761,586	101,750,646	105,302,797	137,888,195	140,593,446	77.5%
Expenditures							
1100 Regular Instruction	59,829,766	50,060,123	36,144,771	42,229,947	60,092,766	61,236,173	70.6%
1200 Special Education Instruction	22,377,612	22,730,617	17,016,036	18,462,397	22,634,612	24,030,359	82.5%
1300 Vocational Instruction	5,261,379	4,868,118	4,363,809	4,998,493	5,599,534	5,987,941	95.0%
1400 Other Instructional Programs	2,678,903	2,842,623	2,035,744	2,187,137	2,720,903	1,313,896	81.6%
1500 Nonpublic School Programs	85,000	108,367	42,463	36,623	125,720	153,000	43.1%
1600 Adult Education Programs	384,128	264,173	187,218	216,447	382,159	381,249	56.3%
1800 Pre-Kindergarten	2,133,457	2,029,101	1,433,584	1,519,246	2,133,457	2,251,118	71.2%
Total Instruction	92,750,245	82,903,122	61,223,625	69,650,290	93,689,151	95,353,736	75.1%
2100 Support Services Pupil Personnel	4,485,467	4,466,238	3,491,200	3,975,113	4,596,113	5,823,031	88.6%
2200 Support Services Instructional Staff	2,346,733	3,052,889	1,934,467	3,039,753	3,250,056	3,510,897	129.5%
2300 Support Services Administration & Board	7,088,341	6,760,381	5,548,989	6,078,823	7,125,000	6,503,146	85.8%
2400 Support Services Pupil Health	1,777,006	1,475,783	1,183,915	1,232,407	1,578,236	1,680,760	69.4%
2500 Support Services Business Services	1,027,718	1,061,164	858,502	955,990	1,068,255	1,221,714	93.0%
2600 Support Services Maintenance of Plant	9,595,631	9,345,193	7,404,216	8,328,897	9,652,700	10,143,174	86.8%
2700 Support Services Transportation	2,426,512	2,228,114	295,791	362,379	2,525,145	2,797,500	14.9%
2800 Support Services Central	1,883,577	1,783,185	1,478,983	1,568,646	1,675,236	1,769,940	83.3%
2900 Support Services Other	25,514	30,613	29,597	35,488	42,159	11,000	139.1%
Total Support Services	30,656,499	30,203,560	22,225,660	25,577,496	31,512,900	33,461,162	83.4%
3200 Student Activities & Athletics	755,913	756,859	591,757	565,681	685,952	753,275	74.8%
3300 Community Services	382,046	344,479	265,692	249,738	382,046	385,212	65.4%
Total Non-Instructional Support Services	1,137,959	1,101,338	857,449	815,419	1,067,998	1,138,487	71.7%
Total Expenditures	124,544,703	114,208,020	84,306,734	96,043,205	126,270,049	129,953,385	77.1%
Other Financing (Sources) Uses-							
5100 Debt Service	13,094,288	12,800,158	6,140,894	6,079,339	12,777,468	12,514,274	46.4%
5110 Debt Issuance Premium		-	-	-	-	-	
5130 Refund of Prior Year Receipts		-	1,055	2,990			
5200 Transfers out (in)		6,000,000	-	-			
9120 Proceeds from Refunding of Bonds		(19,540,000)					
5120 Debt Service-Refunded Bonds		19,332,421					
5900 Budgetary Reserve	100,000	-	-	-		500,000	0.0%
Total Other Financing Uses	13,194,288	18,592,579	6,141,949	6,082,329	12,777,468	13,014,274	46.1%
Total Expenditures and Other Financing Uses	137,738,991	132,800,599	90,448,683	102,125,534	139,047,517	142,967,659	74.1%
Net Revenues over (under) expenditures	(1,873,455)	3,960,987	11,301,963	3,177,263	(1,159,322)	(2,374,213)	
Fund Balance Fiscal Year End		\$ 21,311,594			\$ 16,713,514	\$ 15,554,192	
Nonspendable Portion of FB		\$ 4,598,080					
Available Fund Balance		\$ 16,713,514			\$ 15,554,192	\$ 13,179,979	

York City School District
Monthly Report to the Secretary

May 22, 2018

9:30 a.m.

- I. Introductions
- II. Status Report on Data Systems-Planning/Staffing
- III. District Budget Review
 - A. Proposed Budget/Fund Balance
 - B. Federal Programs Budget Update
- IV. Addressing Areas for Growth- MassInsight Diagnostic Report
- V. Graduation Rate-Keeping Students on Track
- VI. EL Audit
- VII. District Scorecard
- VIII. BEI
- IX. Items from the Floor

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Richard B Snodgrass

(717)881-7197

Extn :

Contact Person

Telephone

Extension

snodgric@ycs.k12.pa.us

Email Address

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

(10/2010)

24 PS 6-688

SCHOOL DISTRICT :	York City SD
COUNTRY :	York
AUN :	112679002

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 \$1,999,999	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	\$142967660
Ending Unassigned Fund Balance	\$13179856
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.2%

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
-----------------------------	------

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 : York City SD	County : York	AUN Number : 112879002
--	------------------	---------------------------

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
--	------

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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	
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.	

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	4,450,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	15,554,192
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	\$15,554,192
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	36,560,231
7000 Revenue from State Sources	95,673,093
8000 Revenue from Federal Sources	8,360,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	\$140,593,324
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$156,147,516

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	26,897,331
6113 Public Utility Realty Taxes	34,000
6114 Payments in Lieu of Current Taxes - State / Local	140,000
6150 Current Act 511 Taxes - Proportional Assessments	2,975,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,400,000
6500 Earnings on Investments	650,000
6700 Revenues from LEA Activities	29,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,774,000
6910 Rentals	360,400
6990 Refunds and Other Miscellaneous Revenue	300,000
REVENUE FROM LOCAL SOURCES	\$36,560,231
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	66,258,684
7271 Special Education funds for School-Aged Pupils	6,366,990
7280 Adult Literacy	328,000
7292 Pre-K Counts	2,099,500
7311 Pupil Transportation Subsidy	384,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,650,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	120,000
7340 State Property Tax Reduction Allocation	2,902,878
7505 Ready to Learn Block Grant	1,566,041
7810 State Share of Social Security and Medicare Taxes	2,241,000
7820 State Share of Retirement Contributions	10,756,000
REVENUE FROM STATE SOURCES	\$95,673,093
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	100,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	4,800,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,170,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	350,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,100,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	410,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP Reimbursements (Access))	350,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	80,000
REVENUE FROM FEDERAL SOURCES	\$8,360,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	140,593,324

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$26,897,331

Amount of Tax Relief for Homestead Exclusions

\$2,902,878

Total Approx. Tax Revenue:

\$29,800,209

Approx. Tax Levy for Tax Rate Calculation:

\$33,819,350

York

Total

2017-18 Data

a. Assessed Value \$990,630,975

\$990,630,975

I. 2018-19 Data

b. Real Estate Mills 33.7361

c. 2016 STEB Market Value \$978,359,999

\$978,359,999

d. Assessed Value \$1,002,467,674

\$1,002,467,674

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

\$0

2017-18 Calculations

f. 2017-18 Tax Levy \$33,420,026

\$33,420,026

2018-19 Calculations

g. Percent of Total Market Value 100.00000%

100.00000%

h. Rebalanced 2017-18 Tax Levy \$33,420,026

\$33,420,026

i. Base Mills Subject to Index 33.7361

(h / a * 1000) if no reassessment
(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 87.00000%

87.00000%

k. Tax Levy Needed \$33,819,350

\$33,819,350

l. 2018-19 Real Estate Tax Rate 33.7361

(k / d * 1000)

m. Tax Levy Generated by Mills \$33,819,350

\$33,819,350

III.

n. Tax Levy minus Tax Relief for Homestead Exclusions \$30,916,472

\$30,916,472

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$26,897,331

\$26,897,331

(n * Est. Pct. Collection)

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$26,897,331

Amount of Tax Relief for Homestead Exclusions

\$2,902,878

Total Approx. Tax Revenue:

\$29,800,209

Approx. Tax Levy for Tax Rate Calculation:

\$33,819,350

York

Total

Index Maximums

p. Maximum Mills Based On Index

35.0518

(1 * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$35,138,296

IV. (p / 1000 * d)

\$35,138,296

s. Millage Rate within Index?

Yes

(if l > p Then No)

t. Tax Levy In Excess of Index

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

(t * Est. Pct. Collection)

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$17,046.00

V. Number of Homestead/Farmstead Properties

5066

Median Assessed Value of Homestead Properties

\$52,570

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$26,897,331
 Amount of Tax Relief for Homestead Exclusions \$2,902,878
 Total Approx. Tax Revenue: \$29,800,209
 Approx. Tax Levy for Tax Rate Calculation: \$33,819,350
 York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	Lowering RE Tax Rate	Amount of Tax Relief from State/Local Sources
\$2,902,878	\$0	\$0	\$2,902,878

CODE	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills		
6111	Current Real Estate Taxes	York	1,002,467,674	33.7361	33,819,350	2,902,878	30,916,472	87.000000%	26,897,331		
Totals:			1,002,467,674		33,819,350	-	30,916,472	X	87,000000%	=	26,897,331
									Estimated Revenue		
6120	Current Per Capita Taxes, Section 679										0
6140	Current Act 511 Taxes - Flat Rate Assessments										Estimated Revenue
6141	Current Act 511 Per Capita Taxes										0
6142	Current Act 511 Occupation Taxes - Flat Rate										0
6143	Current Act 511 Local Services Taxes										0
6144	Current Act 511 Trailer Taxes										0
6145	Current Act 511 Business Privilege Taxes - Flat Rate										0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate										0
6149	Current Act 511 Taxes, Other Flat Rate Assessments										0
	Total: Current Act 511 Taxes - Flat Rate Assessments										0
6150	Current Act 511 Taxes - Proportional Assessments										Estimated Revenue
6151	Current Act 511 Earned Income Taxes										2,700,000
6152	Current Act 511 Occupation Taxes										0
6153	Current Act 511 Real Estate Transfer Taxes										275,000
6154	Current Act 511 Amusement Taxes										0
6155	Current Act 511 Business Privilege Taxes										0
6156	Current Act 511 Mechanical Device Taxes - Percentage										0
6157	Current Act 511 Mercantile Taxes										0
6159	Current Act 511 Taxes, Other Proportional Assessments										0
	Total: Current Act 511 Taxes - Proportional Assessments										2,975,000
	Total Act 511, Current Taxes										2,975,000
											Act 511 Tax Limit -->
											978,359,999 X
											Market Value
											Mills
											12
											11,740,320
											(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	Current Real Estate Taxes York	33.7361	33.7361	0.00%	Yes	3.9%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	61,236,173
1200 Special Programs - Elementary / Secondary	24,030,359
1300 Vocational Education	5,987,941
1400 Other Instructional Programs - Elementary / Secondary	1,313,896
1500 Nonpublic School Programs	153,000
1600 Adult Education Programs	381,249
1800 Pre-Kindergarten	2,251,118
Total Instruction	\$95,353,736
2000 Support Services	
2100 Support Services - Students	5,823,031
2200 Support Services - Instructional Staff	3,510,897
2300 Support Services - Administration	6,503,146
2400 Support Services - Pupil Health	1,680,760
2500 Support Services - Business	1,221,714
2600 Operation and Maintenance of Plant Services	10,143,174
2700 Student Transportation Services	2,797,500
2800 Support Services - Central	1,769,940
2900 Other Support Services	11,000
Total Support Services	\$33,461,162
3000 Operation of Non-Instructional Services	
3200 Student Activities	753,275
3300 Community Services	385,213
Total Operation of Non-Instructional Services	\$1,138,488
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,514,274
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$13,014,274
Total Estimated Expenditures and Other Financing Uses	\$142,967,660

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary/Secondary	
100 Personnel Services - Salaries	22,725,245
200 Personnel Services - Employee Benefits	15,747,233
300 Purchased Professional and Technical Services	2,764,400
400 Purchased Property Services	2,867
500 Other Purchased Services	17,069,860
600 Supplies	2,803,491
700 Property	49,377
800 Other Objects	73,700
Total Regular Programs - Elementary / Secondary	\$61,236,173
1200 Special Programs - Elementary/Secondary	
100 Personnel Services - Salaries	7,593,320
200 Personnel Services - Employee Benefits	5,365,900
300 Purchased Professional and Technical Services	1,488,654
500 Other Purchased Services	9,540,485
600 Supplies	42,000
Total Special Programs - Elementary / Secondary	\$24,030,359
1300 Vocational Education	
500 Other Purchased Services	5,987,941
Total Vocational Education	\$5,987,941
1400 Other Instructional Programs - Elementary/Secondary	
100 Personnel Services - Salaries	222,583
200 Personnel Services - Employee Benefits	95,633
300 Purchased Professional and Technical Services	792,049
500 Other Purchased Services	203,631
Total Other Instructional Programs - Elementary / Secondary	\$1,313,896
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	153,000
Total Nonpublic School Programs	\$153,000
1600 Adult Education Programs	
100 Personnel Services - Salaries	89,534
200 Personnel Services - Employee Benefits	47,015
300 Purchased Professional and Technical Services	241,000
600 Supplies	3,700
Total Adult Education Programs	\$381,249
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	145,471
200 Personnel Services - Employee Benefits	105,461
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	22,525
600 Supplies	161,596
700 Property	21,642
800 Other Objects	1,734,433

Description

Amount

Total Pre-Kindergarten

\$2,251,118

Total Instruction

\$95,353,736

2000 Support Services

2100 Support Services - Students

2,211,002

100 Personnel Services - Salaries

1,442,851

200 Personnel Services - Employee Benefits

2,131,307

300 Purchased Professional and Technical Services

6,521

400 Purchased Property Services

8,700

500 Other Purchased Services

12,600

600 Supplies

10,050

800 Other Objects

10,050

Total Support Services - Students

\$5,823,031

2200 Support Services - Instructional Staff

1,034,778

100 Personnel Services - Salaries

680,534

200 Personnel Services - Employee Benefits

1,265,524

300 Purchased Professional and Technical Services

75,000

400 Purchased Property Services

6,300

500 Other Purchased Services

444,511

600 Supplies

3,500

700 Property

750

800 Other Objects

750

Total Support Services - Instructional Staff

\$3,510,897

2300 Support Services - Administration

3,676,822

100 Personnel Services - Salaries

2,129,503

200 Personnel Services - Employee Benefits

450,482

300 Purchased Professional and Technical Services

7,700

400 Purchased Property Services

120,146

500 Other Purchased Services

70,648

600 Supplies

11,425

700 Property

36,420

800 Other Objects

36,420

Total Support Services - Administration

\$6,503,146

2400 Support Services - Pupil Health

826,512

100 Personnel Services - Salaries

671,498

200 Personnel Services - Employee Benefits

166,000

300 Purchased Professional and Technical Services

15,000

600 Supplies

1,000

700 Property

750

800 Other Objects

750

Total Support Services - Pupil Health

\$1,680,760

2500 Support Services - Business

534,328

100 Personnel Services - Salaries

369,636

200 Personnel Services - Employee Benefits

369,636

Description	Amount
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	181,100
500 Other Purchased Services	33,000
600 Supplies	62,300
700 Property	300
800 Other Objects	39,050
Total Support Services - Business	\$1,221,714
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,157,161
200 Personnel Services - Employee Benefits	2,901,470
300 Purchased Professional and Technical Services	95,000
400 Purchased Property Services	1,993,361
500 Other Purchased Services	298,390
600 Supplies	663,002
700 Property	29,767
800 Other Objects	5,023
Total Operation and Maintenance of Plant Services	\$10,143,174
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	200,000
500 Other Purchased Services	2,597,500
Total Student Transportation Services	\$2,797,500
2800 Support Services - Central	
100 Personnel Services - Salaries	768,129
200 Personnel Services - Employee Benefits	534,574
300 Purchased Professional and Technical Services	135,000
400 Purchased Property Services	5,187
500 Other Purchased Services	158,900
600 Supplies	153,850
800 Other Objects	14,300
Total Support Services - Central	\$1,769,940
2900 Other Support Services	
300 Purchased Professional and Technical Services	11,000
Total Other Support Services	\$11,000
Total Support Services	\$33,461,162
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	392,559
200 Personnel Services - Employee Benefits	176,691
300 Purchased Professional and Technical Services	25,800
400 Purchased Property Services	15,100
500 Other Purchased Services	52,400
600 Supplies	77,075
700 Property	2,500
800 Other Objects	11,150

Description	Amount
Total Student Activities	\$753,275
3300 Community Services	
100 Personnel Services - Salaries	171,269
200 Personnel Services - Employee Benefits	122,677
600 Supplies	91,267
Total Community Services	\$385,213
Total Operation of Non-Instructional Services	\$4,138,488
5000 Other Expenditures and Financing Uses	
800 Other Objects	3,332,215
900 Other Uses of Funds	9,182,059
Total Debt Service / Other Expenditures and Financing Uses	\$12,514,274
5900 Budgetary Reserve	500,000
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$13,014,274
TOTAL EXPENDITURES	\$142,967,660

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		
Capital Reserve Fund - \$ 1431	4,750,000	1,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,200,000	875,000
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	\$31,450,000	\$25,375,000

Long-Term Investments

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

	\$31,450,000	\$25,375,000
--	--------------	--------------

TOTAL CASH AND INVESTMENTS

Long-Term Indebtedness:

General Fund

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0510 Bonds Payable	83,400,000	74,218,000
0520 Extended-Term Financing Agreements Payable	1,800,000	1,500,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,900,000	1,900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$87,100,000	\$77,618,000

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 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, \$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

\$87,100,000

\$77,618,000

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	887,100,000	\$77,618,000
---------------------------	--------------------	---------------------

Account Description

Amounts

0810 Nonspendable Fund Balance

4,450,000

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

13,179,856

Total Ending Fund Balance - Committed, Assigned, and Unassigned

\$13,179,856

5900 Budgetary Reserve

500,000

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

\$18,129,856