

# 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

6-22-18

Date



Secretary of the Board - Original Signature Required

6-25-18

Date



Chief School Administrator - Original Signature Required

6-25-18

Date

Robert Kachurak

Contact Person

(570)831-2314

Extn :129

Telephone

Extension

rkachurak@hanoverarea.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hanover Area SD	COUNTY : Luzerne	AUN : 118403003
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2018-2019 (compared to 2017-2018 )?

Yes

No

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


Total Budgeted Expenditures	\$32260254
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 6-25-18
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DUE DATE: AUGUST 15, 2018

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

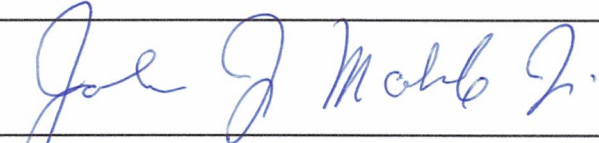
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Hanover Area SD	<b>County :</b> Luzerne	<b>AUN Number :</b> 118403003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6-22-18
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Val Number

Description

Justification

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,382,398
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$1,382,398</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	14,919,752
7000 Revenue from State Sources	15,068,677
8000 Revenue from Federal Sources	889,427
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$30,877,856</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$32,260,254</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	12,178,752
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	26,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	44,000
6150 Current Act 511 Taxes - Proportional Assessments	1,525,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	950,000
6500 Earnings on Investments	25,000
6910 Rentals	90,000
6990 Refunds and Other Miscellaneous Revenue	30,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$14,919,752</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	7,780,731
7271 Special Education funds for School-Aged Pupils	1,381,470
7292 Pre-K Counts	500,000
7311 Pupil Transportation Subsidy	995,140
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	6,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	888,829
7505 Ready to Learn Block Grant	367,000
7810 State Share of Social Security and Medicare Taxes	585,000
7820 State Share of Retirement Contributions	2,526,007
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,068,677</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	264,956
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	531,750
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	92,721
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$889,427</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>30,877,856</b>

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$12,178,752

Amount of Tax Relief for Homestead Exclusions ~~\$888,829~~

Total Approx. Tax Revenue: \$13,067,581

Approx. Tax Levy for Tax Rate Calculation: \$13,984,261

Luzerne

Total

**2017-18 Data**

a. Assessed Value \$768,820,600 \$768,820,600  
 b. Real Estate Mills 17.5771

**I. 2018-19 Data**

c. 2016 STEB Market Value \$664,229,721 \$664,229,721  
 d. Assessed Value \$769,435,600 \$769,435,600  
 e. Assessed Value of New Constr/ Renov \$0 \$0

**2017-18 Calculations**

f. 2017-18 Tax Levy \$13,513,637 \$13,513,637  
 (a \* b)

**2018-19 Calculations**

**II.** g. Percent of Total Market Value 100.00000% 100.00000%  
 h. Rebalanced 2017-18 Tax Levy \$13,513,637 \$13,513,637  
 (f Total \* g)  
 i. Base Mills Subject to Index 17.5771  
 (h / a \* 1000) if no reassessment  
 (h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage 93.00000% 93.00000%  
 k. Tax Levy Needed \$13,984,261 \$13,984,261  
 (Approx. Tax Levy \* g)

**I. 2018-19 Real Estate Tax Rate 18.1747**  
 (k / d \* 1000)

**III.** m. Tax Levy Generated by Mills \$13,984,261 \$13,984,261  
 (l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$13,095,432  
 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$12,178,752  
 (n \* Est. Pct. Collection)

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,178,752	
Amount of Tax Relief for Homestead Exclusions	<u>\$888,829</u>	
Total Approx. Tax Revenue:	\$13,067,581	
Approx. Tax Levy for Tax Rate Calculation:	\$13,984,261	

Luzerne

Total

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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.1747	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,984,261	\$13,984,261
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

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Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$12,114.09	
Number of Homestead/Farmstead Properties	4037	4037
Median Assessed Value of Homestead Properties		\$72,200

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Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$12,178,752</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$888,829</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$13,067,581</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$13,984,261</b>

<b>Luzerne</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$888,829	Lowering RE Tax Rate	\$0		\$888,829
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$888,829</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>
Luzerne	769,435,600	18.1747	13,984,261			93.00000%	
<b>Totals:</b>	<b>769,435,600</b>		<b>13,984,261</b>	888,829 =	13,095,432 X	93.00000% =	12,178,752

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$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	\$5.00	\$0.00	44,000
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

**Total Current Act 511 Taxes – Flat Rate Assessments 44,000 44,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,400,000	1,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	125,000	125,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 1,525,000 1,525,000**

**Total Act 511, Current Taxes 1,569,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>664,229,721 X</b>	<b>12</b>	<b>7,970,757</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> Luzerne	17.5771	18.1747	3.40%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,729,151
1200 Special Programs - Elementary / Secondary	6,144,281
1300 Vocational Education	1,219,654
1400 Other Instructional Programs - Elementary / Secondary	20,500
1500 Nonpublic School Programs	10,000
1800 Pre-Kindergarten	500,045
<b>Total Instruction</b>	<b>\$20,623,631</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,144,444
2200 Support Services - Instructional Staff	564,604
2300 Support Services - Administration	1,633,134
2400 Support Services - Pupil Health	434,682
2500 Support Services - Business	447,555
2600 Operation and Maintenance of Plant Services	2,320,629
2700 Student Transportation Services	1,832,390
2800 Support Services - Central	175,000
2900 Other Support Services	33,000
<b>Total Support Services</b>	<b>\$8,585,438</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	494,191
3300 Community Services	62,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$556,691</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	2,494,494
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,494,494</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$32,260,254</b>

## 2018-2019 Final General Fund Budget

LEA : 118403003 Hanover Area SD

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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	6,199,617
200 Personnel Services - Employee Benefits	4,796,571
400 Purchased Property Services	334,668
500 Other Purchased Services	1,049,800
600 Supplies	341,625
700 Property	6,870
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,729,151</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,055,552
200 Personnel Services - Employee Benefits	1,405,171
300 Purchased Professional and Technical Services	1,186,458
500 Other Purchased Services	1,424,700
600 Supplies	68,550
700 Property	3,850
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,144,281</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,219,654
<b>Total Vocational Education</b>	<b>\$1,219,654</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	5,000
600 Supplies	3,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$20,500</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
400 Purchased Property Services	10,000
<b>Total Nonpublic School Programs</b>	<b>\$10,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	336,365
200 Personnel Services - Employee Benefits	163,680
<b>Total Pre-Kindergarten</b>	<b>\$500,045</b>
<b>Total Instruction</b>	<b>\$20,623,631</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	638,470
200 Personnel Services - Employee Benefits	430,651
300 Purchased Professional and Technical Services	32,289
500 Other Purchased Services	1,450
600 Supplies	26,734
700 Property	11,300
800 Other Objects	3,550
<b>Total Support Services - Students</b>	<b>\$1,144,444</b>

## 2018-2019 Final General Fund Budget

LEA : 118403003 Hanover Area SD

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	301,226
200 Personnel Services - Employee Benefits	168,078
300 Purchased Professional and Technical Services	34,150
500 Other Purchased Services	2,000
600 Supplies	52,450
700 Property	6,700
<b>Total Support Services - Instructional Staff</b>	<b>\$564,604</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	788,694
200 Personnel Services - Employee Benefits	546,390
300 Purchased Professional and Technical Services	183,000
500 Other Purchased Services	25,200
600 Supplies	70,950
800 Other Objects	18,900
<b>Total Support Services - Administration</b>	<b>\$1,633,134</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	189,958
200 Personnel Services - Employee Benefits	105,824
300 Purchased Professional and Technical Services	127,400
500 Other Purchased Services	600
600 Supplies	10,000
700 Property	900
<b>Total Support Services - Pupil Health</b>	<b>\$434,682</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	164,011
200 Personnel Services - Employee Benefits	143,272
300 Purchased Professional and Technical Services	76,625
400 Purchased Property Services	23,064
600 Supplies	35,583
800 Other Objects	5,000
<b>Total Support Services - Business</b>	<b>\$447,555</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	753,567
200 Personnel Services - Employee Benefits	553,562
400 Purchased Property Services	329,100
500 Other Purchased Services	135,200
600 Supplies	520,200
700 Property	29,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,320,629</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	15,500
200 Personnel Services - Employee Benefits	6,430
500 Other Purchased Services	1,715,000
600 Supplies	95,460

<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>\$1,832,390</b>
<b>2800 <u>Support Services - Central</u></b>	
300 Purchased Professional and Technical Services	175,000
<b>Total Support Services - Central</b>	<b>\$175,000</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	33,000
<b>Total Other Support Services</b>	<b>\$33,000</b>
<b>Total Support Services</b>	<b>\$8,585,438</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	187,013
200 Personnel Services - Employee Benefits	83,015
300 Purchased Professional and Technical Services	41,763
400 Purchased Property Services	17,000
500 Other Purchased Services	51,200
600 Supplies	78,500
800 Other Objects	35,700
<b>Total Student Activities</b>	<b>\$494,191</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	56,500
800 Other Objects	6,000
<b>Total Community Services</b>	<b>\$62,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$556,691</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	2,494,494
<b>Total Interfund Transfers - Out</b>	<b>\$2,494,494</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,494,494</b>
<b>TOTAL EXPENDITURES</b>	<b>\$32,260,254</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	2,350,000	650,000
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	982,000	725,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	85,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,432,000</b>	<b>\$1,460,000</b>

**Long-Term Investments**

**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		



Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$3,432,000** **\$1,460,000**

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General 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)	1,562,000	1,575,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$1,562,000</b>	<b>\$1,575,000</b>
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**Public Purpose (Expendable) Trust Fund**

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

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

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

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

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable 18,295,000 16,560,000
- 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 Debt Service Fund \$18,295,000 \$16,560,000**

**Food Service / Cafeteria Operations Fund**

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

## 2018-2019 Final General Fund Budget

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$19,857,000</b>	<b>\$18,135,000</b>

**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	1,680,000	1,735,000
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$1,680,000</b>	<b>\$1,735,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$21,537,000</b>	<b>\$19,870,000</b>