

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

John J. Mahl Sr.

President of the Board - Original Signature Required

6-29-19

Date

[Signature]

Secretary of the Board - Original Signature Required

6-29-19

Date

[Signature]

Chief School Administrator - Original Signature Required

7-2-19

Date

Robert Kachurak

Contact Person

(570)831-2314

Extn :127

Telephone

Extension

rkachurak@hanoverarea.net

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2019-2020 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%

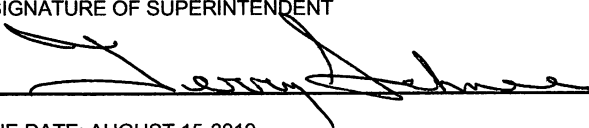
Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)?
 Yes
 No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$33268905
Ending Unassigned Fund Balance	\$62070
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.2%

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 7-2-19
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

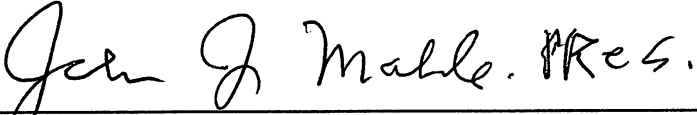
24 PS 6-687(a)(1)

(03/2006)

School District Name : Hanover Area SD	County : Luzerne	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-30-2019
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	This amount is needed to afford the Board of Education and the Administration the means of providing funding for unanticipated costs
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Assigned for future sick and health care payable in the future.

<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	50,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,047,419
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	850,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,897,419</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,523,872
7000 Revenue from State Sources	15,581,906
8000 Revenue from Federal Sources	1,375,197
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$32,480,975</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$34,378,394</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	12,763,872
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
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	40,000
6910 Rentals	90,000
6990 Refunds and Other Miscellaneous Revenue	30,000

REVENUE FROM LOCAL SOURCES \$15,523,872

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	8,328,829
7271 Special Education funds for School-Aged Pupils	1,466,789
7292 Pre-K Counts	500,000
7311 Pupil Transportation Subsidy	863,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	32,000
7340 State Property Tax Reduction Allocation	888,231
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	366,048
7810 State Share of Social Security and Medicare Taxes	536,000
7820 State Share of Retirement Contributions	2,576,009

REVENUE FROM STATE SOURCES \$15,581,906

REVENUE FROM FEDERAL SOURCES

8512 IDEA, Part B	262,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	634,436
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	98,963
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	11,556
8517 NCLB, Title IV - 21st Century Schools	42,123
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	326,119

REVENUE FROM FEDERAL SOURCES \$1,375,197

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 32,480,975

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,763,872
Amount of Tax Relief for Homestead Exclusions	<u>\$888,231</u>
Total Approx. Tax Revenue:	\$13,652,103
Approx. Tax Levy for Tax Rate Calculation:	\$15,392,631

	Luzerne	Total
<hr/>		
2018-19 Data		
a. Assessed Value	\$769,435,600	\$769,435,600
b. Real Estate Mills	18.1747	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$705,018,061	\$705,018,061
d. Assessed Value	\$819,877,769	\$819,877,769
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2018-19 Calculations		
f. 2018-19 Tax Levy	\$13,984,261	\$13,984,261
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$13,984,261	\$13,984,261
(f Total * g)		
i. Base Mills Subject to Index	18.1747	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%
k. Tax Levy Needed	\$15,392,631	\$15,392,631
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	18.7743	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,392,631	\$15,392,631
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,504,400
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,763,872
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$12,763,872		
Amount of Tax Relief for Homestead Exclusions	<u>\$888,231</u>		
Total Approx. Tax Revenue:	\$13,652,103		
Approx. Tax Levy for Tax Rate Calculation:	\$15,392,631		
	Luzerne		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	18.7744		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,392,713		\$15,392,713
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	\$11,948.20		
Number of Homestead/Farmstead Properties	3966		3966
Median Assessed Value of Homestead Properties			\$72,300

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,763,872
Amount of Tax Relief for Homestead Exclusions	<u>\$888,231</u>
Total Approx. Tax Revenue:	\$13,652,103
Approx. Tax Levy for Tax Rate Calculation:	\$15,392,631

Luzerne	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$888,231	Lowering RE Tax Rate	\$0	\$888,231
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$888,231

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	819,877,769	18.7743	15,392,631			88.00000%	
Totals:	819,877,769		15,392,631	888,231 =	14,504,400 X	88.00000% =	12,763,872

	<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
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%	1,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	125,000
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
Total Current Act 511 Taxes– Proportional Assessments			1,525,000
Total Act 511, Current Taxes			1,569,000
Act 511 Tax Limit -->		705,018,061 X	12
		Market Value	Mills
			8,460,217
			(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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Luzerne	18.1747	18.7743	3.30%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,478,743
1200 Special Programs - Elementary / Secondary	6,543,133
1300 Vocational Education	1,290,000
1400 Other Instructional Programs - Elementary / Secondary	10,700
1800 Pre-Kindergarten	402,084
Total Instruction	\$21,724,660
2000 Support Services	
2100 Support Services - Students	1,153,255
2200 Support Services - Instructional Staff	550,837
2300 Support Services - Administration	1,686,697
2400 Support Services - Pupil Health	441,276
2500 Support Services - Business	437,174
2600 Operation and Maintenance of Plant Services	2,465,093
2700 Student Transportation Services	1,612,094
2800 Support Services - Central	186,300
Total Support Services	\$8,532,726
3000 Operation of Non-Instructional Services	
3200 Student Activities	450,032
3300 Community Services	64,000
3400 Scholarships and Awards	500
Total Operation of Non-Instructional Services	\$514,532
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	2,496,987
Total Other Expenditures and Financing Uses	\$2,496,987
Total Estimated Expenditures and Other Financing Uses	\$33,268,905

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,619,875
200 Personnel Services - Employee Benefits	5,063,873
500 Other Purchased Services	1,500,000
600 Supplies	289,125
700 Property	5,870
Total Regular Programs - Elementary / Secondary	\$13,478,743
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,239,191
200 Personnel Services - Employee Benefits	1,580,210
300 Purchased Professional and Technical Services	1,145,082
500 Other Purchased Services	1,529,000
600 Supplies	47,000
700 Property	2,650
Total Special Programs - Elementary / Secondary	\$6,543,133
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,290,000
Total Vocational Education	\$1,290,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,500
200 Personnel Services - Employee Benefits	3,200
Total Other Instructional Programs - Elementary / Secondary	\$10,700
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	204,339
200 Personnel Services - Employee Benefits	136,245
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	60,000
Total Pre-Kindergarten	\$402,084
Total Instruction	\$21,724,660
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	666,971
200 Personnel Services - Employee Benefits	424,120
300 Purchased Professional and Technical Services	32,289
500 Other Purchased Services	650
600 Supplies	15,550
700 Property	11,300
800 Other Objects	2,375
Total Support Services - Students	\$1,153,255
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	303,800
200 Personnel Services - Employee Benefits	173,532

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	26,900
500 Other Purchased Services	600
600 Supplies	41,505
700 Property	4,500
Total Support Services - Instructional Staff	\$550,837
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	811,990
200 Personnel Services - Employee Benefits	588,662
300 Purchased Professional and Technical Services	175,995
500 Other Purchased Services	22,250
600 Supplies	63,900
800 Other Objects	23,900
Total Support Services - Administration	\$1,686,697
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	190,958
200 Personnel Services - Employee Benefits	112,018
300 Purchased Professional and Technical Services	127,000
500 Other Purchased Services	600
600 Supplies	9,800
700 Property	900
Total Support Services - Pupil Health	\$441,276
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	167,687
200 Personnel Services - Employee Benefits	159,112
300 Purchased Professional and Technical Services	59,375
400 Purchased Property Services	20,000
600 Supplies	27,000
800 Other Objects	4,000
Total Support Services - Business	\$437,174
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	882,025
200 Personnel Services - Employee Benefits	633,268
400 Purchased Property Services	283,300
500 Other Purchased Services	135,000
600 Supplies	504,000
700 Property	27,500
Total Operation and Maintenance of Plant Services	\$2,465,093
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	15,500
200 Personnel Services - Employee Benefits	6,594
500 Other Purchased Services	1,500,000
600 Supplies	90,000
Total Student Transportation Services	\$1,612,094
2800 <u>Support Services - Central</u>	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	175,000
400 Purchased Property Services	11,300
Total Support Services - Central	\$186,300
Total Support Services	\$8,532,726
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	191,043
200 Personnel Services - Employee Benefits	81,701
300 Purchased Professional and Technical Services	4,163
400 Purchased Property Services	17,000
500 Other Purchased Services	127,525
800 Other Objects	28,600
Total Student Activities	\$450,032
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	56,500
600 Supplies	7,500
Total Community Services	\$64,000
3400 <u>Scholarships and Awards</u>	
800 Other Objects	500
Total Scholarships and Awards	\$500
Total Operation of Non-Instructional Services	\$514,532
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,496,987
Total Interfund Transfers - Out	\$2,496,987
Total Other Expenditures and Financing Uses	\$2,496,987
TOTAL EXPENDITURES	\$33,268,905

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	1,950,000	1,250,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	835,000	750,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	215,000	275,000
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	\$3,000,000	\$2,275,000

Long-Term Investments

06/30/2019 Estimate

06/30/2020 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

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$3,000,000** **\$2,275,000**

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	16,265,000	14,475,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,766,185	6,556,162
0599 Other Noncurrent Liabilities		
Total General Fund	\$23,031,185	\$21,031,162
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

06/30/2019 Estimate

06/30/2020 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

16,265,000

14,475,000

Total Debt Service Fund

\$16,265,000

\$14,475,000

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

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Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 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

06/30/2019 Estimate

06/30/2020 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>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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	\$39,296,185	\$35,506,162

Short-Term Payables

06/30/2019 Estimate

06/30/2020 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	1,735,000	1,790,000
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		

Total Short-Term Payables	\$1,735,000	\$1,790,000
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TOTAL INDEBTEDNESS	\$41,031,185	\$37,296,162
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Account Description	Amounts
0810 Nonspendable Fund Balance	50,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,047,419
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	62,070
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,109,489

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,159,489
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