

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

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

Teresa Weaver

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Contact Person

Telephone

Extension

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Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Eastern York SD	County : York	AUN Number : 112672203
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$732,790.00 C x 2%: \$14,655.80	
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	261,501	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	480,260	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$480,260</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	27,467,000	
7000 Revenue from State Sources	15,108,612	
8000 Revenue from Federal Sources	595,000	
9000 Other Financing Sources	40,000	
Total Estimated Revenues And Other Financing Sources		<u>\$43,210,612</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$43,690,872</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	23,121,755
6112 Interim Real Estate Taxes	83,245
6113 Public Utility Realty Taxes	28,000
6120 Current Per Capita Taxes, Section 679	37,500
6140 Current Act 511 Taxes - Flat Rate Assessments	144,000
6150 Current Act 511 Taxes - Proportional Assessments	2,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,084,000
6500 Earnings on Investments	7,500
6700 Revenues from LEA Activities	47,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	390,000
6910 Rentals	1,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	150,000
6990 Refunds and Other Miscellaneous Revenue	22,500
REVENUE FROM LOCAL SOURCES	\$27,467,000
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,392,822
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,771,000
7311 Pupil Transportation Subsidy	650,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	632,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	732,790
7501 PA Accountability Grants	300,000
7810 State Share of Social Security and Medicare Taxes	678,000
7820 State Share of Retirement Contributions	2,882,000
REVENUE FROM STATE SOURCES	\$15,108,612
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	500,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	95,000
REVENUE FROM FEDERAL SOURCES	\$595,000

Amount

OTHER FINANCING SOURCES

9350 Enterprise Fund Transfers 40,000

OTHER FINANCING SOURCES \$40,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 43,210,612

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$23,121,755
Amount of Tax Relief for Homestead Exclusions	<u>\$732,790</u>
Total Approx. Tax Revenue:	\$23,854,545
Approx. Tax Levy for Tax Rate Calculation:	\$24,447,411

York

Total

2016-17 Data

a. Assessed Value	\$1,084,254,800	\$1,084,254,800
b. Real Estate Mills	22.4300	

I. 2017-18 Data

c. 2015 STEB Market Value	\$1,189,731,776	\$1,189,731,776
d. Assessed Value	\$1,056,500,000	\$1,056,500,000
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations

f. 2016-17 Tax Levy	\$24,319,835	\$24,319,835
(a * b)		

2017-18 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$24,319,835	\$24,319,835
(f Total * g)		
i. Base Mills Subject to Index	22.4300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$24,447,411	\$24,447,411
(Approx. Tax Levy * g)		

I. 2017-18 Real Estate Tax Rate 23.1400

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$24,447,410	\$24,447,410
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,714,620
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$23,121,755
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,121,755	
Amount of Tax Relief for Homestead Exclusions	<u>\$732,790</u>	
Total Approx. Tax Revenue:	\$23,854,545	
Approx. Tax Levy for Tax Rate Calculation:	\$24,447,411	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.1477	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,455,545	\$24,455,545
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	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$121,270

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$23,121,755
Amount of Tax Relief for Homestead Exclusions	<u>\$732,790</u>
Total Approx. Tax Revenue:	\$23,854,545
Approx. Tax Levy for Tax Rate Calculation:	\$24,447,411

York	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$732,790	Lowering RE Tax Rate	\$0	\$732,790
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$732,790

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	1,056,500,000	23.1400	24,447,410			97.50000%	
Totals:	1,056,500,000		24,447,410	- 732,790	= 23,714,620	X 97.50000%	= 23,121,755

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		37,500
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	\$5.00	\$0.00	37,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	65,000
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	41,500
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 144,000 144,000

	<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%	2,000,000	2,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	250,000	250,000
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 2,250,000 2,250,000

Total Act 511, Current Taxes 2,394,000

Act 511 Tax Limit -->	1,189,731,776 X	12	14,276,781
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2016-17 (Rebalanced)	2017-18	Percent Change in Rate			2016-17 (Rebalanced)	2017-18	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> York	22.4300	23.1400	3.17%	Yes	3.2%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%			
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.2%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.2%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,818,658
1200 Special Programs - Elementary / Secondary	5,935,918
1300 Vocational Education	2,773,868
1400 Other Instructional Programs - Elementary / Secondary	139,822
Total Instruction	\$26,668,266
2000 Support Services	
2100 Support Services - Students	1,069,036
2200 Support Services - Instructional Staff	878,942
2300 Support Services - Administration	2,670,064
2400 Support Services - Pupil Health	391,874
2500 Support Services - Business	479,167
2600 Operation and Maintenance of Plant Services	3,108,090
2700 Student Transportation Services	2,079,701
2800 Support Services - Central	1,242,234
2900 Other Support Services	21,820
Total Support Services	\$11,940,928
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,095,124
Total Operation of Non-Instructional Services	\$1,095,124
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,663,904
Total Other Expenditures and Financing Uses	\$4,663,904
Total Estimated Expenditures and Other Financing Uses	\$44,368,222

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,161,095
200 Personnel Services - Employee Benefits	6,610,184
300 Purchased Professional and Technical Services	219,700
400 Purchased Property Services	5,850
500 Other Purchased Services	430,040
600 Supplies	382,848
700 Property	5,450
800 Other Objects	3,491
Total Regular Programs - Elementary / Secondary	\$17,818,658
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,558,794
200 Personnel Services - Employee Benefits	964,326
300 Purchased Professional and Technical Services	2,703,873
400 Purchased Property Services	1,000
500 Other Purchased Services	703,025
600 Supplies	4,900
Total Special Programs - Elementary / Secondary	\$5,935,918
1300 Vocational Education	
100 Personnel Services - Salaries	1,072,134
200 Personnel Services - Employee Benefits	616,999
400 Purchased Property Services	5,490
500 Other Purchased Services	1,011,885
600 Supplies	67,160
800 Other Objects	200
Total Vocational Education	\$2,773,868
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,122
500 Other Purchased Services	125,700
Total Other Instructional Programs - Elementary / Secondary	\$139,822
Total Instruction	\$26,668,266
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	638,956
200 Personnel Services - Employee Benefits	423,458
500 Other Purchased Services	2,800
600 Supplies	3,072
800 Other Objects	750
Total Support Services - Students	\$1,069,036
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	489,850
200 Personnel Services - Employee Benefits	306,732

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	11,800
500 Other Purchased Services	22,450
600 Supplies	47,910
800 Other Objects	200
Total Support Services - Instructional Staff	\$878,942
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,490,211
200 Personnel Services - Employee Benefits	936,443
300 Purchased Professional and Technical Services	75,500
400 Purchased Property Services	4,300
500 Other Purchased Services	92,010
600 Supplies	35,600
800 Other Objects	36,000
Total Support Services - Administration	\$2,670,064
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	197,499
200 Personnel Services - Employee Benefits	184,532
300 Purchased Professional and Technical Services	2,510
400 Purchased Property Services	1,350
500 Other Purchased Services	250
600 Supplies	5,433
800 Other Objects	300
Total Support Services - Pupil Health	\$391,874
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	277,742
200 Personnel Services - Employee Benefits	179,975
300 Purchased Professional and Technical Services	750
400 Purchased Property Services	200
500 Other Purchased Services	6,500
600 Supplies	6,000
800 Other Objects	8,000
Total Support Services - Business	\$479,167
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	819,928
200 Personnel Services - Employee Benefits	594,247
300 Purchased Professional and Technical Services	82,850
400 Purchased Property Services	1,116,116
500 Other Purchased Services	133,125
600 Supplies	351,774
700 Property	9,500
800 Other Objects	550
Total Operation and Maintenance of Plant Services	\$3,108,090
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	19,000
200 Personnel Services - Employee Benefits	15,051

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	5,000
500 Other Purchased Services	1,887,250
600 Supplies	135,400
700 Property	7,000
800 Other Objects	1,000
Total Student Transportation Services	\$2,079,701
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	458,045
200 Personnel Services - Employee Benefits	296,164
300 Purchased Professional and Technical Services	40,300
400 Purchased Property Services	99,950
500 Other Purchased Services	70,650
600 Supplies	134,580
700 Property	141,925
800 Other Objects	620
Total Support Services - Central	\$1,242,234
2900 <u>Other Support Services</u>	
500 Other Purchased Services	21,820
Total Other Support Services	\$21,820
Total Support Services	\$11,940,928
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	576,425
200 Personnel Services - Employee Benefits	272,674
300 Purchased Professional and Technical Services	44,500
400 Purchased Property Services	10,900
500 Other Purchased Services	82,400
600 Supplies	84,625
700 Property	14,400
800 Other Objects	9,200
Total Student Activities	\$1,095,124
Total Operation of Non-Instructional Services	\$1,095,124
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	981,689
900 Other Uses of Funds	3,682,215
Total Debt Service / Other Expenditures and Financing Uses	\$4,663,904
Total Other Expenditures and Financing Uses	\$4,663,904
TOTAL EXPENDITURES	\$44,368,222

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	1,000,000	1,000,000
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	700,000	360,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,100,000	\$1,760,000

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	1,000,000	1,000,000
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		
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

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments	\$1,000,000	\$1,000,000
TOTAL CASH AND INVESTMENTS	\$3,100,000	\$2,760,000

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	35,748,600	32,134,700
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	2,124,317	1,921,925
0540 Accumulated Compensated Absences	553,310	553,310
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	935,740	935,740
0599 Other Long-Term Liabilities		

Total General Fund	\$39,361,967	\$35,545,675
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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 Long-Term Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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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 Long-Term Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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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 Long-Term Liabilities		

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

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

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Long-Term Indebtedness**06/30/2017 Estimate****06/30/2018 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term 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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term Liabilities

Total Other Agency Fund

Permanent Fund

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

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$39,361,967	\$35,545,675

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	3,682,215	3,816,292
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	\$3,682,215	\$3,816,292
TOTAL INDEBTEDNESS	\$43,044,182	\$39,361,967

Account Description	Amounts
0810 Nonspendable Fund Balance	261,501
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(677,350)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$677,350)

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$415,849)
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