

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2017


President of the Board - Original Signature Required


Secretary of the Board - Original Signature Required


Chief School Administrator - Original Signature Required

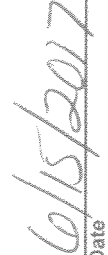
ELIZABETH HOLLEY

Contact Person

EHOLLEY@EPASD.ORG

Email Address


Date


Date


Date

(717)732-3601

Telephone

Extn :321

Extension

**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 : East Pennsboro Area SD	County : Cumberland	AUN Number : 115212503
--	------------------------	---------------------------

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 5/4/2017
---	------------------

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 is the unreserved fund balance per Board policy.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is a reserve for PSERS contribution, future medical needs and future technology needs of the district.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,856,937
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,356,937</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	27,813,192
7000 Revenue from State Sources	12,177,588
8000 Revenue from Federal Sources	366,210
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$40,356,990</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$49,713,927</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	20,564,675
6113 Public Utility Realty Taxes	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	58,000
6150 Current Act 511 Taxes - Proportional Assessments	5,952,123
6400 Delinquencies on Taxes Levied / Assessed by the LEA	475,000
6500 Earnings on Investments	27,000
6700 Revenues from LEA Activities	79,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	447,394
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	60,000
6990 Refunds and Other Miscellaneous Revenue	75,000

REVENUE FROM LOCAL SOURCES \$27,813,192**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	6,006,721
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,302,542
7311 Pupil Transportation Subsidy	591,600
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	140,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	58,000
7340 State Property Tax Reduction Allocation	670,434
7505 Ready to Learn Block Grant	327,237
7810 State Share of Social Security and Medicare Taxes	580,322
7820 State Share of Retirement Contributions	2,470,732

REVENUE FROM STATE SOURCES \$12,177,588**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	311,474
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	54,736

REVENUE FROM FEDERAL SOURCES \$366,210**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 40,356,990**

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:		\$20,564,675
Amount of Tax Relief for Homestead Exclusions		<u>\$670,434</u>
Total Approx. Tax Revenue:		\$21,235,109
Approx. Tax Levy for Tax Rate Calculation:		\$21,871,130
	Cumberland	Total

2016-17 Data		
a. Assessed Value	\$1,791,483,400	\$1,791,483,400
b. Real Estate Mills	11.8411	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$1,509,247,791	\$1,509,247,791
d. Assessed Value	\$1,793,259,400	\$1,793,259,400
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations		
f. 2016-17 Tax Levy	\$21,213,134	\$21,213,134
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$21,213,134	\$21,213,134
(f Total * g)		
i. Base Mills Subject to Index	11.8411	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$21,871,130	\$21,871,130
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	12.1963	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$21,871,130	\$21,871,130
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,200,696
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,564,675
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$20,564,675

Amount of Tax Relief for Homestead Exclusions \$670,434

Total Approx. Tax Revenue: \$21,235,109

Approx. Tax Levy for Tax Rate Calculation: \$21,871,130

Cumberland

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	12.1963	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$21,871,130	\$21,871,130
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	\$10,753	
Number of Homestead/Farmstead Properties	5114	5114
Median Assessed Value of Homestead Properties		\$174,100

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$20,564,675
Amount of Tax Relief for Homestead Exclusions	<u>\$670,434</u>
Total Approx. Tax Revenue:	\$21,235,109
Approx. Tax Levy for Tax Rate Calculation:	\$21,871,130
	Cumberland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$670,434	Lowering RE Tax Rate	\$0	\$670,434
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$670,434

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>
Cumberland	1,793,259,400	12.1963	21,871,130			97.00000%	
Totals:	1,793,259,400		21,871,130	670,434 =	21,200,696 X	97.00000% =	20,564,675

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>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	58,000
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 58,000 58,000

	<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	1.100%	0.000%	5,684,000	5,684,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	268,123	268,123
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 5,952,123 5,952,123

Total Act 511, Current Taxes 6,010,123

Act 511 Tax Limit -->	1,509,247,791 X	12	18,110,973
	Market Value	Mills	(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
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Cumberland	11.8411	12.1963	3.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,122,383
1200 Special Programs - Elementary / Secondary	6,963,370
1300 Vocational Education	415,781
1400 Other Instructional Programs - Elementary / Secondary	65,235
1700 Higher Education Programs	170,000
Total Instruction	\$25,736,769
2000 Support Services	
2100 Support Services - Students	1,102,117
2200 Support Services - Instructional Staff	845,314
2300 Support Services - Administration	2,614,479
2400 Support Services - Pupil Health	423,012
2500 Support Services - Business	499,916
2600 Operation and Maintenance of Plant Services	2,260,728
2700 Student Transportation Services	1,676,268
2800 Support Services - Central	731,818
2900 Other Support Services	30,779
Total Support Services	\$10,184,431
3000 Operation of Non-Instructional Services	
3200 Student Activities	678,370
3300 Community Services	20,000
Total Operation of Non-Instructional Services	\$698,370
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	300,000
Total Facilities Acquisition, Construction and Improvement Services	\$300,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,423,820
5200 Interfund Transfers - Out	175,000
Total Other Expenditures and Financing Uses	\$3,598,820
Total Estimated Expenditures and Other Financing Uses	\$40,518,390

2017-2018 Final General Fund Budget

LEA : 115212503 East Pennsboro Area SD

Printed 6/19/2017 11:17:05 AM

Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,466,019
200 Personnel Services - Employee Benefits	6,250,065
300 Purchased Professional and Technical Services	322,946
400 Purchased Property Services	20,914
500 Other Purchased Services	1,019,292
600 Supplies	585,772
700 Property	408,830
800 Other Objects	48,545
Total Regular Programs - Elementary / Secondary	\$18,122,383
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,256,942
200 Personnel Services - Employee Benefits	1,654,894
300 Purchased Professional and Technical Services	3,024,866
500 Other Purchased Services	16,070
600 Supplies	10,183
800 Other Objects	415
Total Special Programs - Elementary / Secondary	\$6,963,370
1300 <u>Vocational Education</u>	
500 Other Purchased Services	415,781
Total Vocational Education	\$415,781
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,177
200 Personnel Services - Employee Benefits	3,144
300 Purchased Professional and Technical Services	5,465
500 Other Purchased Services	50,000
600 Supplies	399
800 Other Objects	50
Total Other Instructional Programs - Elementary / Secondary	\$65,235
1700 <u>Higher Education Programs</u>	
500 Other Purchased Services	170,000
Total Higher Education Programs	\$170,000
Total Instruction	\$25,736,769
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	630,467
200 Personnel Services - Employee Benefits	446,446
300 Purchased Professional and Technical Services	7,677
500 Other Purchased Services	5,105
600 Supplies	11,082
800 Other Objects	1,340
Total Support Services - Students	\$1,102,117

2017-2018 Final General Fund Budget

LEA : 115212503 East Pennsboro Area SD

Printed 6/19/2017 11:17:05 AM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	445,993
200 Personnel Services - Employee Benefits	245,506
300 Purchased Professional and Technical Services	73,649
500 Other Purchased Services	23,800
600 Supplies	51,367
800 Other Objects	4,999
Total Support Services - Instructional Staff	\$845,314
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,259,567
200 Personnel Services - Employee Benefits	839,955
300 Purchased Professional and Technical Services	330,211
400 Purchased Property Services	3,445
500 Other Purchased Services	90,710
600 Supplies	50,740
800 Other Objects	39,851
Total Support Services - Administration	\$2,614,479
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	258,575
200 Personnel Services - Employee Benefits	158,846
300 Purchased Professional and Technical Services	828
500 Other Purchased Services	360
600 Supplies	4,403
Total Support Services - Pupil Health	\$423,012
2500 Support Services - Business	
100 Personnel Services - Salaries	255,707
200 Personnel Services - Employee Benefits	170,868
300 Purchased Professional and Technical Services	10,491
500 Other Purchased Services	1,500
600 Supplies	61,000
800 Other Objects	350
Total Support Services - Business	\$499,916
2600 Operation and Maintenance of Plant Services	
300 Purchased Professional and Technical Services	1,359,804
400 Purchased Property Services	434,946
500 Other Purchased Services	95,903
600 Supplies	360,000
700 Property	10,000
800 Other Objects	75
Total Operation and Maintenance of Plant Services	\$2,260,728
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	31,561
500 Other Purchased Services	1,644,457
600 Supplies	250

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$1,676,268
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	221,858
200 Personnel Services - Employee Benefits	162,128
300 Purchased Professional and Technical Services	308,672
500 Other Purchased Services	2,000
600 Supplies	27,160
700 Property	10,000
Total Support Services - Central	\$731,818
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,779
Total Other Support Services	\$30,779
Total Support Services	\$10,184,431
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	370,525
200 Personnel Services - Employee Benefits	186,658
300 Purchased Professional and Technical Services	68,521
400 Purchased Property Services	10,000
500 Other Purchased Services	42,666
Total Student Activities	\$678,370
3300 <u>Community Services</u>	
400 Purchased Property Services	20,000
Total Community Services	\$20,000
Total Operation of Non-Instructional Services	\$698,370
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	300,000
Total Facilities Acquisition, Construction and Improvement Services	\$300,000
Total Facilities Acquisition, Construction and Improvement Services	\$300,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	200,124
900 Other Uses of Funds	3,223,696
Total Debt Service / Other Expenditures and Financing Uses	\$3,423,820
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	175,000
Total Interfund Transfers - Out	\$175,000
Total Other Expenditures and Financing Uses	\$3,598,820
TOTAL EXPENDITURES	\$40,518,390

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	2,856,937	2,919,980
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	625,179	775,179
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
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	\$3,532,116	\$3,745,159
--	--------------------	--------------------

Long-Term Investments

06/30/2017 Estimate

06/30/2018 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	625,179	775,179
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	\$625,179	\$775,179
TOTAL CASH AND INVESTMENTS	\$4,157,295	\$4,520,338

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	3,367,033	3,367,154
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	475,377	457,377
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	696,677	796,677
0599 Other Long-Term Liabilities		

Total General Fund	\$4,539,087	\$4,621,208
---------------------------	--------------------	--------------------

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		
---	--	--

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		
---	--	--

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		
---	--	--

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

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	\$4,539,087	\$4,621,208

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	2,825,815	2,420,749
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	625,179	775,179
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
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 Short-Term Payables	\$3,500,994	\$3,245,928
TOTAL INDEBTEDNESS	\$8,040,081	\$7,867,136

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,450,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,745,537
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,195,537

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,195,537
--	--------------------