

# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

*Lynne A. Leopold Sharp*  
President of the Board - Original Signature Required

5-22-2017  
Date

*Corinne D. Mason*  
Secretary of the Board - Original Signature Required

5/22/17  
Date

*Michelle A Miller*  
Chief School Administrator - Original Signature Required

5-23-17  
Date

Corinne D Mason  
Contact Person

(717)885-1120      Extn :1124  
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cmason@yssd.org  
Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2017-2018 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : York Suburban SD	COUNTY : York	AUN : 112679403
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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 2017-2018 (compared to 2016-2017 )?      Yes  No

If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$55720297
Ending Unassigned Fund Balance	\$4140536
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.4%

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 5-23-17
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DUE DATE: AUGUST 15, 2017

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> York Suburban SD	<b>County :</b> York	<b>AUN Number :</b> 112679403
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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> 
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This money is being appropriated for service expenses not anticipated during the General Operating Budget process.
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.	Unassigned Fund Balance provides for unforeseen uncollected revenue budgeted or major catastrophic financial loss to the District.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance is to be used as follows: \$1,785,929 to provide for future use for PSERS payments; \$623,041 to be used to balance the 2017-18 budget

<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	1,785,929
0850 Unassigned Fund Balance	5,686,618
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,472,547</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	44,318,834
7000 Revenue from State Sources	10,004,633
8000 Revenue from Federal Sources	473,789
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$54,797,256</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$62,269,803</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	38,789,780
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	135,000
6150 Current Act 511 Taxes - Proportional Assessments	3,550,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	525,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	81,150
6800 Revenues from Intermediary Sources / Pass-Through Funds	381,897
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	88,000
6980 Revenue from Community Services Activities	74,717
6990 Refunds and Other Miscellaneous Revenue	343,290

**REVENUE FROM LOCAL SOURCES \$44,318,834**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	2,157,204
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	1,182,596
7311 Pupil Transportation Subsidy	502,942
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,455
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	380,271
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,000
7340 State Property Tax Reduction Allocation	665,160
7505 Ready to Learn Block Grant	171,965
7810 State Share of Social Security and Medicare Taxes	901,080
7820 State Share of Retirement Contributions	3,905,960

**REVENUE FROM STATE SOURCES \$10,004,633**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	393,498
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,509
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	24,782

**REVENUE FROM FEDERAL SOURCES \$473,789**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 54,797,256**

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$38,789,780
Amount of Tax Relief for Homestead Exclusions	<u>\$665,218</u>
Total Approx. Tax Revenue:	\$39,454,998
Approx. Tax Levy for Tax Rate Calculation:	\$40,654,682

York

Total

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<b>2016-17 Data</b>		
a. Assessed Value	\$1,784,371,184	\$1,784,371,184
b. Real Estate Mills	22.4133	
<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$1,757,656,771	\$1,757,656,771
d. Assessed Value	\$1,787,058,248	\$1,787,058,248
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2016-17 Calculations</b>		
f. 2016-17 Tax Levy	\$39,993,647	\$39,993,647
(a * b)		
<b>2017-18 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$39,993,647	\$39,993,647
(f Total * g)		
i. Base Mills Subject to Index	22.4133	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$40,654,682	\$40,654,682
(Approx. Tax Levy * g)		
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>22.7495</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$40,654,682	\$40,654,682
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$39,989,464
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$38,789,780
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$38,789,780	
Amount of Tax Relief for Homestead Exclusions	<u>\$665,218</u>	
Total Approx. Tax Revenue:	\$39,454,998	
Approx. Tax Levy for Tax Rate Calculation:	\$40,654,682	

York

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	22.9736	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$41,055,161	\$41,055,161
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	\$5,382	
Number of Homestead/Farmstead Properties	5433	5433
Median Assessed Value of Homestead Properties		\$136,710



Act 1 Index (current): 2.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$38,789,780</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$665,218</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$39,454,998</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$40,654,682</b>

<b>York</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$665,160	Lowering RE Tax Rate	\$0		\$665,160
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$58				\$58
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$665,218</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>
York	1,787,058,248	22.7495	40,654,682			97.00000%	
<b>Totals:</b>	<b>1,787,058,248</b>		<b>40,654,682</b>	665,218 =	39,989,464 X	97.00000% =	38,789,780

	<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	\$0.00	\$0.00	0
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 0 0**

	<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%	3,000,000	3,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	550,000	550,000
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 3,550,000 3,550,000**

**Total Act 511, Current Taxes 3,550,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,757,656,771 X</b>	<b>12</b>	<b>21,091,881</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
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> York	22.4133	22.7495	1.51%	Yes	2.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	26,463,161
1200 Special Programs - Elementary / Secondary	7,302,032
1300 Vocational Education	796,962
1400 Other Instructional Programs - Elementary / Secondary	309,791
1500 Nonpublic School Programs	8,411
<b>Total Instruction</b>	<b>\$34,880,357</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,532,486
2200 Support Services - Instructional Staff	1,954,921
2300 Support Services - Administration	3,582,700
2400 Support Services - Pupil Health	455,286
2500 Support Services - Business	568,040
2600 Operation and Maintenance of Plant Services	3,741,148
2700 Student Transportation Services	2,125,772
2800 Support Services - Central	306,335
2900 Other Support Services	35,000
<b>Total Support Services</b>	<b>\$14,301,688</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	946,423
3300 Community Services	40,529
<b>Total Operation of Non-Instructional Services</b>	<b>\$986,952</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,051,300
5200 Interfund Transfers - Out	300,000
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,551,300</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$55,720,297</b>

## 2017-2018 Final General Fund Budget

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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	15,592,575
200 Personnel Services - Employee Benefits	8,303,727
300 Purchased Professional and Technical Services	208,394
400 Purchased Property Services	108,205
500 Other Purchased Services	1,165,825
600 Supplies	620,423
700 Property	430,551
800 Other Objects	33,461
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$26,463,161</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,439,077
200 Personnel Services - Employee Benefits	1,396,081
300 Purchased Professional and Technical Services	2,795,896
400 Purchased Property Services	70,000
500 Other Purchased Services	577,429
600 Supplies	23,074
800 Other Objects	475
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,302,032</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	796,962
<b>Total Vocational Education</b>	<b>\$796,962</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	32,670
200 Personnel Services - Employee Benefits	11,335
400 Purchased Property Services	3,800
500 Other Purchased Services	247,886
600 Supplies	12,300
800 Other Objects	1,800
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$309,791</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	8,411
<b>Total Nonpublic School Programs</b>	<b>\$8,411</b>
<b>Total Instruction</b>	<b>\$34,880,357</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	995,522
200 Personnel Services - Employee Benefits	499,553
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	1,200
600 Supplies	28,311
800 Other Objects	1,900

## 2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$1,532,486</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	900,295
200 Personnel Services - Employee Benefits	699,609
300 Purchased Professional and Technical Services	78,675
400 Purchased Property Services	42,498
500 Other Purchased Services	48,748
600 Supplies	100,286
700 Property	80,000
800 Other Objects	4,810
<b>Total Support Services - Instructional Staff</b>	<b>\$1,954,921</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,927,912
200 Personnel Services - Employee Benefits	1,233,809
300 Purchased Professional and Technical Services	209,574
400 Purchased Property Services	18,438
500 Other Purchased Services	77,600
600 Supplies	66,157
700 Property	800
800 Other Objects	48,410
<b>Total Support Services - Administration</b>	<b>\$3,582,700</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	268,376
200 Personnel Services - Employee Benefits	172,525
400 Purchased Property Services	650
600 Supplies	13,115
800 Other Objects	620
<b>Total Support Services - Pupil Health</b>	<b>\$455,286</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	292,133
200 Personnel Services - Employee Benefits	163,102
300 Purchased Professional and Technical Services	29,450
400 Purchased Property Services	8,155
500 Other Purchased Services	25,600
600 Supplies	29,600
800 Other Objects	20,000
<b>Total Support Services - Business</b>	<b>\$568,040</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,345,866
200 Personnel Services - Employee Benefits	866,263
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	427,750
500 Other Purchased Services	109,269
600 Supplies	930,000
700 Property	51,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,741,148</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	29,167
200 Personnel Services - Employee Benefits	10,342
300 Purchased Professional and Technical Services	600
500 Other Purchased Services	2,085,663
<b>Total Student Transportation Services</b>	<b>\$2,125,772</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	117,915
200 Personnel Services - Employee Benefits	66,755
300 Purchased Professional and Technical Services	14,000
500 Other Purchased Services	35,518
600 Supplies	71,697
800 Other Objects	450
<b>Total Support Services - Central</b>	<b>\$306,335</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	35,000
<b>Total Other Support Services</b>	<b>\$35,000</b>
<b>Total Support Services</b>	<b>\$14,301,688</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	483,415
200 Personnel Services - Employee Benefits	182,961
300 Purchased Professional and Technical Services	92,672
400 Purchased Property Services	4,900
500 Other Purchased Services	85,025
600 Supplies	50,500
700 Property	35,000
800 Other Objects	11,950
<b>Total Student Activities</b>	<b>\$946,423</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	26,500
200 Personnel Services - Employee Benefits	11,529
600 Supplies	2,500
<b>Total Community Services</b>	<b>\$40,529</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$986,952</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,201,300
900 Other Uses of Funds	3,850,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,051,300</b>
<b>5200 Interfund Transfers - Out</b>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	300,000
<b>Total Interfund Transfers - Out</b>	<b>\$300,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	200,000
<b>Total Budgetary Reserve</b>	<b>\$200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,551,300</b>
<b>TOTAL EXPENDITURES</b>	<b>\$55,720,297</b>



**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	10,000,000	8,000,000
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	1,528,000	1,250,000
Other Capital Projects Fund	11,950,000	6,450,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	350,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	95,000	95,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$23,923,000</b>	<b>\$16,095,000</b>

**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		
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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$23,923,000</b>	<b>\$16,095,000</b>
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**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

**General Fund**

0510 Bonds Payable	46,055,000	42,205,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	755,924	830,516
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$46,810,924</b>	<b>\$43,035,516</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 Long-Term 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 Long-Term 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 Long-Term 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**

**06/30/2017 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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$46,810,924</b>	<b>\$43,035,516</b>

**Short-Term Payables**

**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
- 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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$46,810,924</b>	<b>\$43,035,516</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,408,970
0850 Unassigned Fund Balance	4,140,536
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,549,506</b>
<hr/>	
<b>5900 Budgetary Reserve</b>	<b>200,000</b>
<hr/>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,749,506</b>