

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2017



President of the Board - Original Signature Required

Date 6/19/17



Secretary of the Board - Original Signature Required

Date 6/19/17



Chief School Administrator - Original Signature Required

Date 6/19/17

Keith D Ramsey

Contact Person

(717)354-1507 Extn :

Telephone Extension

keith_ramsey@elanco.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Eastern Lancaster County SD	COUNTY : Lancaster	AUN : 113362303
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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	\$54034687
Ending Unassigned Fund Balance	\$3482100
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.4%

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 6/19/17
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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)

School District Name : Eastern Lancaster County SD	County : Lancaster	AUN Number : 113362303
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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 5/15/17
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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 amount represents the portion of the profit from the partnership with Columbia Borough SD available to spend.
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.	The unassigned fund balance is necessary to maintain stability over a period of years to protect the District from unknown items or temporary shortfalls in cash flows. The amount represents 6.44% of the total budgeted expenditures and other financing uses
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 the total estimated amount committed at the end of the fiscal year to help offset future employer obligations for PSERS due to rate increases (\$3,502,737) and technology initiatives (\$1,720,344).

<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	5,786,344
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,549,349
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,335,693</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	39,281,682
7000 Revenue from State Sources	12,858,160
8000 Revenue from Federal Sources	1,264,333
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$53,404,175</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$62,739,868</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	30,980,562
6112 Interim Real Estate Taxes	130,000
6113 Public Utility Realty Taxes	39,000
6114 Payments in Lieu of Current Taxes - State / Local	160,000
6140 Current Act 511 Taxes - Flat Rate Assessments	135,000
6150 Current Act 511 Taxes - Proportional Assessments	3,805,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	437,730
6910 Rentals	21,500
6940 Tuition from Patrons	2,560,090
6960 Services Provided Other Local Governmental Units / LEAs	464,000
6990 Refunds and Other Miscellaneous Revenue	98,800
REVENUE FROM LOCAL SOURCES	\$39,281,682
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,246,995
7160 Tuition for Orphans Subsidy	70,000
7220 Vocational Education	37,000
7271 Special Education funds for School-Aged Pupils	1,677,351
7311 Pupil Transportation Subsidy	1,057,915
7312 Nonpublic and Charter School Pupil Transportation Subsidy	162,085
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	633,118
7330 Health Services (Medical, Dental, Nurse, Act 25)	74,000
7340 State Property Tax Reduction Allocation	443,930
7505 Ready to Learn Block Grant	247,418
7810 State Share of Social Security and Medicare Taxes	740,370
7820 State Share of Retirement Contributions	3,467,978
REVENUE FROM STATE SOURCES	\$12,858,160
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	824,692
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	207,665
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	18,865
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	193,111

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$1,264,333
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	53,404,175

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$30,980,562
Amount of Tax Relief for Homestead Exclusions	<u>\$444,061</u>
Total Approx. Tax Revenue:	\$31,424,623
Approx. Tax Levy for Tax Rate Calculation:	\$32,782,852

Lancaster

Total

2016-17 Data		
a. Assessed Value	\$2,123,215,500	\$2,123,215,500
b. Real Estate Mills	15.0404	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$2,451,950,784	\$2,451,950,784
d. Assessed Value	\$2,130,859,800	\$2,130,859,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$31,934,010	\$31,934,010
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$31,934,010	\$31,934,010
(f Total * g)		
i. Base Mills Subject to Index	15.0404	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.80000%	95.80000%
k. Tax Levy Needed	\$32,782,852	\$32,782,852
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	15.3848	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$32,782,852	\$32,782,852
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,338,791
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$30,980,562
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$30,980,562	
Amount of Tax Relief for Homestead Exclusions	<u>\$444,061</u>	
Total Approx. Tax Revenue:	\$31,424,623	
Approx. Tax Levy for Tax Rate Calculation:	\$32,782,852	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.4164	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,850,187	\$32,850,187
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	\$4,209	
Number of Homestead/Farmstead Properties	6857	6857
Median Assessed Value of Homestead Properties		\$150,100

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$30,980,562
Amount of Tax Relief for Homestead Exclusions	<u>\$444,061</u>
Total Approx. Tax Revenue:	\$31,424,623
Approx. Tax Levy for Tax Rate Calculation:	\$32,782,852
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$443,930	Lowering RE Tax Rate	\$0	\$443,930
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$131			\$131
Amount of Tax Relief from State/Local Sources				\$444,061

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>
Lancaster	2,130,859,800	15.3848	32,782,852			95.80000%	
Totals:	2,130,859,800		32,782,852	444,061 =	32,338,791 X	95.80000% =	30,980,562

	<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	\$10.00	\$0.00	135,000
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 135,000 135,000

	<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%	3,400,000	3,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	405,000	405,000
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 3,805,000 3,805,000

Total Act 511, Current Taxes 3,940,000

Act 511 Tax Limit -->	2,451,950,784 X	12	29,423,409
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2016-17 (Rebalanced)	2017-18	Percent Change in Rate			2016-17 (Rebalanced)	2017-18	
6111	<u>Current Real Estate Taxes</u> Lancaster	15.0404	15.3848	2.29%	Yes	2.5%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	2.5%			
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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,367,084
1200 Special Programs - Elementary / Secondary	6,831,652
1300 Vocational Education	1,350,623
1400 Other Instructional Programs - Elementary / Secondary	330,392
1500 Nonpublic School Programs	59,545
1600 Adult Education Programs	16,673
Total Instruction	\$31,955,969
2000 Support Services	
2100 Support Services - Students	2,015,285
2200 Support Services - Instructional Staff	2,583,051
2300 Support Services - Administration	2,845,056
2400 Support Services - Pupil Health	1,151,091
2500 Support Services - Business	669,214
2600 Operation and Maintenance of Plant Services	3,801,029
2700 Student Transportation Services	2,925,107
2800 Support Services - Central	1,729,977
2900 Other Support Services	84,568
Total Support Services	\$17,804,378
3000 Operation of Non-Instructional Services	
3200 Student Activities	942,124
3300 Community Services	19,013
Total Operation of Non-Instructional Services	\$961,137
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,234,230
5900 Budgetary Reserve	78,973
Total Other Expenditures and Financing Uses	\$3,313,203
Total Estimated Expenditures and Other Financing Uses	\$54,034,687

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	11,707,657
200 Personnel Services - Employee Benefits	8,766,865
300 Purchased Professional and Technical Services	691,213
400 Purchased Property Services	58,600
500 Other Purchased Services	869,833
600 Supplies	694,936
700 Property	576,100
800 Other Objects	1,880
Total Regular Programs - Elementary / Secondary	\$23,367,084
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,104,574
200 Personnel Services - Employee Benefits	1,250,384
300 Purchased Professional and Technical Services	3,099,224
400 Purchased Property Services	2,000
500 Other Purchased Services	320,520
600 Supplies	53,950
700 Property	1,000
Total Special Programs - Elementary / Secondary	\$6,831,652
1300 Vocational Education	
100 Personnel Services - Salaries	88,879
200 Personnel Services - Employee Benefits	46,572
300 Purchased Professional and Technical Services	5,322
400 Purchased Property Services	250
500 Other Purchased Services	1,202,100
600 Supplies	7,500
Total Vocational Education	\$1,350,623
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	139,896
200 Personnel Services - Employee Benefits	43,195
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	111,501
600 Supplies	800
Total Other Instructional Programs - Elementary / Secondary	\$330,392
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	59,545
Total Nonpublic School Programs	\$59,545
1600 Adult Education Programs	
100 Personnel Services - Salaries	9,250
200 Personnel Services - Employee Benefits	1,940
300 Purchased Professional and Technical Services	5,100
500 Other Purchased Services	383

<u>Description</u>	<u>Amount</u>
Total Adult Education Programs	\$16,673
Total Instruction	\$31,955,969
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,069,035
200 Personnel Services - Employee Benefits	572,478
300 Purchased Professional and Technical Services	272,546
400 Purchased Property Services	1,133
500 Other Purchased Services	9,680
600 Supplies	90,128
700 Property	249
800 Other Objects	36
Total Support Services - Students	\$2,015,285
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,485,001
200 Personnel Services - Employee Benefits	879,644
300 Purchased Professional and Technical Services	99,968
400 Purchased Property Services	1,925
500 Other Purchased Services	46,826
600 Supplies	63,075
700 Property	3,589
800 Other Objects	3,023
Total Support Services - Instructional Staff	\$2,583,051
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,666,460
200 Personnel Services - Employee Benefits	852,385
300 Purchased Professional and Technical Services	194,600
400 Purchased Property Services	5,549
500 Other Purchased Services	59,781
600 Supplies	43,507
700 Property	2,000
800 Other Objects	20,774
Total Support Services - Administration	\$2,845,056
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	474,070
200 Personnel Services - Employee Benefits	279,297
300 Purchased Professional and Technical Services	395,001
400 Purchased Property Services	175
500 Other Purchased Services	551
600 Supplies	1,997
Total Support Services - Pupil Health	\$1,151,091
2500 Support Services - Business	
100 Personnel Services - Salaries	357,189

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	183,975
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	26,000
500 Other Purchased Services	16,000
600 Supplies	37,050
700 Property	10,000
800 Other Objects	36,000
Total Support Services - Business	\$669,214
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	626,745
200 Personnel Services - Employee Benefits	357,324
300 Purchased Professional and Technical Services	113,500
400 Purchased Property Services	1,238,460
500 Other Purchased Services	135,450
600 Supplies	1,320,550
700 Property	5,000
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$3,801,029
2700 Student Transportation Services	
100 Personnel Services - Salaries	95,418
200 Personnel Services - Employee Benefits	64,326
300 Purchased Professional and Technical Services	240,000
400 Purchased Property Services	750
500 Other Purchased Services	2,486,413
600 Supplies	37,000
800 Other Objects	1,200
Total Student Transportation Services	\$2,925,107
2800 Support Services - Central	
100 Personnel Services - Salaries	799,707
200 Personnel Services - Employee Benefits	461,007
300 Purchased Professional and Technical Services	69,587
400 Purchased Property Services	34,400
500 Other Purchased Services	189,720
600 Supplies	161,746
700 Property	12,200
800 Other Objects	1,610
Total Support Services - Central	\$1,729,977
2900 Other Support Services	
100 Personnel Services - Salaries	45,000
200 Personnel Services - Employee Benefits	3,343
500 Other Purchased Services	36,225
Total Other Support Services	\$84,568
Total Support Services	\$17,804,378
3000 Operation of Non-Instructional Services	

<u>Description</u>	<u>Amount</u>
3200 Student Activities	
100 Personnel Services - Salaries	635,904
200 Personnel Services - Employee Benefits	89,493
300 Purchased Professional and Technical Services	48,387
400 Purchased Property Services	24,250
500 Other Purchased Services	70,632
600 Supplies	29,355
700 Property	35,000
800 Other Objects	9,103
Total Student Activities	\$942,124
3300 Community Services	
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	10,213
600 Supplies	1,000
800 Other Objects	3,800
Total Community Services	\$19,013
Total Operation of Non-Instructional Services	\$961,137
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	589,230
900 Other Uses of Funds	2,645,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,234,230
5900 Budgetary Reserve	
800 Other Objects	78,973
Total Budgetary Reserve	\$78,973
Total Other Expenditures and Financing Uses	\$3,313,203
TOTAL EXPENDITURES	\$54,034,687

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	11,706,035	11,706,035
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	6,409,683	6,409,683
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	597,839	597,839
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	8,360,587	8,360,587
Private Purpose Trust Fund	70,415	70,415
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,855	80,855
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$27,225,414	\$27,225,414
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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

TOTAL CASH AND INVESTMENTS	\$27,225,414	\$27,225,414
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Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	14,980,000	11,980,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	295,000	295,000
0550 Authority Lease Obligations	1,420,167	1,365,744
0560 Other Post-Employment Benefits (OPEB)	10,000	10,000
0599 Other Long-Term Liabilities	63,265,431	63,265,431

Total General Fund	\$79,970,598	\$76,916,175
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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

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

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 Permanent Fund		
Total Long-Term Indebtedness	\$79,970,598	\$76,916,175

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

TOTAL INDEBTEDNESS	\$79,970,598	\$76,916,175
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,223,081
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,482,100
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,705,181
5900 Budgetary Reserve	78,973
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,784,154