

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

George Longridge

(717)367-1521

Extn :1009

Contact Person

Telephone

Extension

george_longridge@etownschools.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Elizabethtown Area SD	COUNTY : Lancaster	AUN : 113362403
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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	\$60890715
Ending Unassigned Fund Balance	\$3263704
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.4%

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
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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 : Elizabethtown Area SD	County : Lancaster	AUN Number : 113362403
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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 5-16-17
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	For unanticipated expenses
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.	For future planning and unanticipated expenses

<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	223,425
0820 Restricted Fund Balance	17,300,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,300,000
0850 Unassigned Fund Balance	3,200,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,500,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	40,241,196
7000 Revenue from State Sources	18,868,223
8000 Revenue from Federal Sources	545,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$59,654,419</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$64,154,419</u>

LEA : 113362403 Elizabethtown Area SD

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	32,211,757
6112 Interim Real Estate Taxes	140,084
6113 Public Utility Realty Taxes	39,717
6114 Payments in Lieu of Current Taxes - State / Local	959,545
6150 Current Act 511 Taxes - Proportional Assessments	4,475,093
6400 Delinquencies on Taxes Levied / Assessed by the LEA	900,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	120,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	690,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	135,000
6940 Tuition from Patrons	475,000
6990 Refunds and Other Miscellaneous Revenue	65,000

REVENUE FROM LOCAL SOURCES \$40,241,196**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	8,909,497
7160 Tuition for Orphans Subsidy	59,000
7220 Vocational Education	85,000
7271 Special Education funds for School-Aged Pupils	1,993,816
7311 Pupil Transportation Subsidy	955,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	483,183
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,600
7340 State Property Tax Reduction Allocation	596,468
7505 Ready to Learn Block Grant	472,996
7810 State Share of Social Security and Medicare Taxes	997,183
7820 State Share of Retirement Contributions	4,245,480

REVENUE FROM STATE SOURCES \$18,868,223**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	360,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	90,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	30,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	65,000

REVENUE FROM FEDERAL SOURCES \$545,000**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 59,654,419**

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$32,211,757

Amount of Tax Relief for Homestead Exclusions \$596,468

Total Approx. Tax Revenue: \$32,808,225

Approx. Tax Levy for Tax Rate Calculation: \$33,976,527

Lancaster

Total

2016-17 Data

a. Assessed Value	\$1,617,606,400	\$1,617,606,400
b. Real Estate Mills	19.9000	

I. 2017-18 Data

c. 2015 STEB Market Value	\$1,748,439,647	\$1,748,439,647
d. Assessed Value	\$1,629,960,500	\$1,629,960,500
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations

f. 2016-17 Tax Levy	\$32,190,367	\$32,190,367
(a * b)		

2017-18 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$32,190,367	\$32,190,367
(f Total * g)		
i. Base Mills Subject to Index	19.9000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$33,976,527	\$33,976,527
(Approx. Tax Levy * g)		

I. 2017-18 Real Estate Tax Rate 20.8450

(k / d * 1000)

l. Tax Levy Generated by Mills	\$33,976,527	\$33,976,527
(l / 1000 * d)		

m. Tax Levy minus Tax Relief for Homestead Exclusions	\$33,380,059	\$33,380,059
(m - Amount of Tax Relief for Homestead Exclusions)		

n. Net Tax Revenue Generated By Mills	\$32,211,757	\$32,211,757
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$32,211,757

Amount of Tax Relief for Homestead Exclusions

\$596,468

Total Approx. Tax Revenue:

\$32,808,225

Approx. Tax Levy for Tax Rate Calculation:

\$33,976,527

Lancaster

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	20.5368	
q. Mills In Excess of Index (if l > p), (l - p))	0.3082	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,474,173	\$33,474,173
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$502,354	\$502,354
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$484,772	\$484,772

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$4,036	
Number of Homestead/Farmstead Properties	7090	7090
Median Assessed Value of Homestead Properties		\$138,300

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$32,211,757
Amount of Tax Relief for Homestead Exclusions	<u>\$596,468</u>
Total Approx. Tax Revenue:	\$32,808,225
Approx. Tax Levy for Tax Rate Calculation:	\$33,976,527

Lancaster	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$596,468	Lowering RE Tax Rate	\$0		\$596,468
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$596,468

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	1,629,960,500	20.8450	33,976,527			96.50000%	
Totals:	1,629,960,500		33,976,527	596,468 =	33,380,059 X	96.50000% =	32,211,757

	<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%	4,000,000	4,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	475,093	475,093
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 4,475,093 4,475,093

Total Act 511, Current Taxes 4,475,093

Act 511 Tax Limit -->	1,748,439,647 X	12	20,981,276
	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> Lancaster	19.9000	20.8450	4.75%	No	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,153,345
1200 Special Programs - Elementary / Secondary	7,687,600
1300 Vocational Education	2,575,418
1400 Other Instructional Programs - Elementary / Secondary	276,807
Total Instruction	\$38,693,170
2000 Support Services	
2100 Support Services - Students	2,051,603
2200 Support Services - Instructional Staff	753,369
2300 Support Services - Administration	3,814,705
2400 Support Services - Pupil Health	746,661
2500 Support Services - Business	1,009,665
2600 Operation and Maintenance of Plant Services	4,610,087
2700 Student Transportation Services	2,503,606
2800 Support Services - Central	1,329,189
2900 Other Support Services	26,000
Total Support Services	\$16,844,885
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,055,515
3300 Community Services	99,453
Total Operation of Non-Instructional Services	\$1,154,968
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,000
5200 Interfund Transfers - Out	3,992,692
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$4,197,692
Total Estimated Expenditures and Other Financing Uses	\$60,890,715

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	15,049,180
200 Personnel Services - Employee Benefits	9,808,217
300 Purchased Professional and Technical Services	731,640
400 Purchased Property Services	45,279
500 Other Purchased Services	1,266,977
600 Supplies	1,250,263
800 Other Objects	1,789
Total Regular Programs - Elementary / Secondary	\$28,153,345
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,851,998
200 Personnel Services - Employee Benefits	1,977,339
300 Purchased Professional and Technical Services	2,502,651
500 Other Purchased Services	279,200
600 Supplies	52,535
700 Property	14,719
800 Other Objects	9,158
Total Special Programs - Elementary / Secondary	\$7,687,600
1300 Vocational Education	
100 Personnel Services - Salaries	876,171
200 Personnel Services - Employee Benefits	587,349
400 Purchased Property Services	67,337
500 Other Purchased Services	1,000,300
600 Supplies	44,261
Total Vocational Education	\$2,575,418
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	74,696
200 Personnel Services - Employee Benefits	52,707
300 Purchased Professional and Technical Services	149,004
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$276,807
Total Instruction	\$38,693,170
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,205,456
200 Personnel Services - Employee Benefits	819,627
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	4,700
600 Supplies	18,545
800 Other Objects	275
Total Support Services - Students	\$2,051,603
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	283,318

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	161,099
300 Purchased Professional and Technical Services	165,404
400 Purchased Property Services	295
500 Other Purchased Services	75,275
600 Supplies	67,539
800 Other Objects	439
Total Support Services - Instructional Staff	\$753,369
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,045,915
200 Personnel Services - Employee Benefits	1,370,036
300 Purchased Professional and Technical Services	206,200
500 Other Purchased Services	73,466
600 Supplies	51,750
800 Other Objects	67,338
Total Support Services - Administration	\$3,814,705
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	386,401
200 Personnel Services - Employee Benefits	329,140
300 Purchased Professional and Technical Services	7,400
400 Purchased Property Services	1,055
500 Other Purchased Services	150
600 Supplies	22,515
Total Support Services - Pupil Health	\$746,661
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	445,218
200 Personnel Services - Employee Benefits	342,034
400 Purchased Property Services	155,700
500 Other Purchased Services	20,563
600 Supplies	32,050
800 Other Objects	14,100
Total Support Services - Business	\$1,009,665
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,453,470
200 Personnel Services - Employee Benefits	1,219,904
300 Purchased Professional and Technical Services	85,255
400 Purchased Property Services	477,387
500 Other Purchased Services	197,246
600 Supplies	1,173,725
700 Property	3,100
Total Operation and Maintenance of Plant Services	\$4,610,087
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	47,569
200 Personnel Services - Employee Benefits	20,000
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	2,425,887

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<u>Description</u>	<u>Amount</u>
600 Supplies	7,650
Total Student Transportation Services	\$2,503,606
2800 Support Services - Central	
100 Personnel Services - Salaries	709,640
200 Personnel Services - Employee Benefits	500,294
300 Purchased Professional and Technical Services	58,406
500 Other Purchased Services	13,445
600 Supplies	34,425
800 Other Objects	12,979
Total Support Services - Central	\$1,329,189
2900 Other Support Services	
500 Other Purchased Services	26,000
Total Other Support Services	\$26,000
Total Support Services	\$16,844,885
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	482,000
200 Personnel Services - Employee Benefits	190,829
300 Purchased Professional and Technical Services	115,580
400 Purchased Property Services	1,150
500 Other Purchased Services	92,250
600 Supplies	123,336
800 Other Objects	50,370
Total Student Activities	\$1,055,515
3300 Community Services	
100 Personnel Services - Salaries	38,903
200 Personnel Services - Employee Benefits	3,050
300 Purchased Professional and Technical Services	32,000
800 Other Objects	25,500
Total Community Services	\$99,453
Total Operation of Non-Instructional Services	\$1,154,968
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	5,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	3,992,692
Total Interfund Transfers - Out	\$3,992,692
5900 Budgetary Reserve	
800 Other Objects	200,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$4,197,692
TOTAL EXPENDITURES	\$60,890,715

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	6,000,000	6,000,000
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	3,200,000	2,200,000
Other Capital Projects Fund	16,300,000	5,300,000
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 Cash and Short-Term Investments	\$25,500,000	\$13,500,000

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	\$25,500,000	\$13,500,000
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Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	54,350,000	52,375,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,200,000	1,300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	650,000	750,000
0599 Other Long-Term Liabilities		

Total General Fund	\$56,200,000	\$54,425,000
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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

<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	\$56,200,000	\$54,425,000

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	\$56,200,000	\$54,425,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	223,425
0820 Restricted Fund Balance	17,300,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,263,704
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,263,704
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,987,129