

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Danville Robinson

President of the Board - Original Signature Required

6/26/17

Date

Carol G. Kaufman

Secretary of the Board - Original Signature Required

6-26-17

Date

Dr. Dpt. K. H. Bury

Chief School Administrator - Original Signature Required

6-26-17

Date

Kenneth L Medina

(669)

Contact Person

(717)703-4094

Extn :

Telephone

Extension

kmedina@hbgsd.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Harrisburg City SD	COUNTY : Dauphin	AUN : 115222752
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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	\$153102818
Ending Unassigned Fund Balance	\$5674341
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.7%

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 6.26.17
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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 : Harrisburg City SD	County : Dauphin	AUN Number : 115222752
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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 6/26/17
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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.	
1820	Act 511 Taxes: 6142 Rate has changed from previous year. 6142 Prior Year Rate: 6142 Current Year Rate: 120.00	Occupation Tax for this LEA is a flat rate, not a calculation.
1960	Act 511 Taxes: 6152 Rate has changed from previous year. 6152 Prior Year Rate: 120.0000 6152 Current Year Rate: 0.0000	Occupation Tax for this LEA is a flat rate, not a calculation.
2020	Act 511 Taxes: 6155 Rate has changed from previous year. 6155 Prior Year Rate: 1.0000 6155 Current Year Rate: 0.0000	Not collected.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	May need to reserve \$100 for unscheduled expenditures.
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.	Projected results after utilizing fund balance will include a small fund balance, under the maximum.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Projected results after utilizing assigned fund balances will include remainders of those assigned balances.

<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	2,500,000
0840 Assigned Fund Balance	17,500,000
0850 Unassigned Fund Balance	10,203,670
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$30,203,670</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	52,360,209
7000 Revenue from State Sources	78,648,177
8000 Revenue from Federal Sources	15,840,103
9000 Other Financing Sources	225,000
Total Estimated Revenues And Other Financing Sources	<u>\$147,073,489</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$177,277,159</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	36,286,209
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	1,921,000
6140 Current Act 511 Taxes - Flat Rate Assessments	930,000
6150 Current Act 511 Taxes - Proportional Assessments	6,455,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,162,000
6500 Earnings on Investments	175,000
6700 Revenues from LEA Activities	45,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,395,000
6910 Rentals	160,000
6920 Contributions and Donations from Private Sources	450,000
6940 Tuition from Patrons	210,000
6960 Services Provided Other Local Governmental Units / LEAs	500
6990 Refunds and Other Miscellaneous Revenue	120,000

REVENUE FROM LOCAL SOURCES \$52,360,209**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	50,306,827
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	5,862,876
7292 Pre-K Counts	144,500
7299 Program Revenues Not Listed Previously in the 7200 Series	1,200,000
7311 Pupil Transportation Subsidy	1,430,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,340,009
7330 Health Services (Medical, Dental, Nurse, Act 25)	125,000
7340 State Property Tax Reduction Allocation	2,771,714
7501 PA Accountability Grants	1,807,251
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	100,000
7810 State Share of Social Security and Medicare Taxes	2,200,000
7820 State Share of Retirement Contributions	10,260,000

REVENUE FROM STATE SOURCES \$78,648,177**REVENUE FROM FEDERAL SOURCES**

8110 Payments for Federally Impacted Areas	53,500
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	55,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	6,510,276

Amount

REVENUE FROM FEDERAL SOURCES

8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	985,122
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	382,808
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	7,113,322
8732 ARRA - Qualified School Construction Bonds (QSCB)	395,075
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	170,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	175,000

REVENUE FROM FEDERAL SOURCES \$15,840,103

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets	225,000
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OTHER FINANCING SOURCES \$225,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 147,073,489

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$36,286,209
Amount of Tax Relief for Homestead Exclusions	\$2,771,714
Total Approx. Tax Revenue:	\$39,057,923
Approx. Tax Levy for Tax Rate Calculation:	\$44,480,000

Dauphin

Total

2016-17 Data

a. Assessed Value	\$1,616,395,800	\$1,616,395,800
b. Real Estate Mills	27.8000	

I. 2017-18 Data

c. 2015 STEB Market Value	\$1,993,566,384	\$1,993,566,384
d. Assessed Value	\$1,600,000,000	\$1,600,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations

f. 2016-17 Tax Levy	\$44,935,803	\$44,935,803
(a * b)		

2017-18 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$44,935,803	\$44,935,803
(f Total * g)		
i. Base Mills Subject to Index	27.8000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	87.00000%	87.00000%
k. Tax Levy Needed	\$44,480,000	\$44,480,000
(Approx. Tax Levy * g)		

I. 2017-18 Real Estate Tax Rate 27.8000

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$44,480,000	\$44,480,000
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$41,708,286
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$36,286,209
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$36,286,209	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,771,714</u>	
Total Approx. Tax Revenue:	\$39,057,923	
Approx. Tax Levy for Tax Rate Calculation:	\$44,480,000	
	Dauphin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.8286	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$46,125,760	\$46,125,760
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	\$16,257	
Number of Homestead/Farmstead Properties	6168	6168
Median Assessed Value of Homestead Properties		\$53,300

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$36,286,209
Amount of Tax Relief for Homestead Exclusions	<u>\$2,771,714</u>
Total Approx. Tax Revenue:	\$39,057,923
Approx. Tax Levy for Tax Rate Calculation:	\$44,480,000

	Dauphin	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,771,714	Lowering RE Tax Rate	\$0	\$2,771,714
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,771,714

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>
Dauphin	1,600,000,000	27.8000	44,480,000			87.00000%	
Totals:	1,600,000,000		44,480,000	- 2,771,714	= 41,708,286	X 87.00000%	= 36,286,209

	<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	\$120.00	\$0.00	720,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	210,000
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			930,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,570,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	750,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	300,000
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.7500	0.0000	1,835,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0
Total Current Act 511 Taxes – Proportional Assessments			6,455,000
Total Act 511, Current Taxes			7,385,000
Act 511 Tax Limit -->		1,993,566,384	12
		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> Dauphin	27.8000	27.8000	0.00%	Yes	3.7%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.7%			
6141	Current Act 511 Per Capita Taxes					3.7%			
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.00	\$120.00	New	No	3.7%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%			
6144	Current Act 511 Trailer Taxes					3.7%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.7%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.7%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.7%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%			
6152	Current Act 511 Occupation Taxes	120.0000	0.0000	-100.00%	Yes	3.7%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%			
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.7%			
6155	Current Act 511 Business Privilege Taxes	1.0000	0.0000	-100.00%	Yes	3.7%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.7%			
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	3.7%			
6159	Current Act 511 Taxes, Other Proportional Assessments					3.7%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	54,204,847
1200 Special Programs - Elementary / Secondary	22,375,242
1300 Vocational Education	4,028,534
1400 Other Instructional Programs - Elementary / Secondary	4,761,303
1700 Higher Education Programs	575,000
1800 Pre-Kindergarten	144,500
Total Instruction	\$86,089,426
2000 Support Services	
2100 Support Services - Students	4,674,792
2200 Support Services - Instructional Staff	2,450,243
2300 Support Services - Administration	7,879,024
2400 Support Services - Pupil Health	1,431,903
2500 Support Services - Business	1,599,573
2600 Operation and Maintenance of Plant Services	12,177,554
2700 Student Transportation Services	3,728,021
2800 Support Services - Central	4,146,228
2900 Other Support Services	2,050,000
Total Support Services	\$40,137,338
3000 Operation of Non-Instructional Services	
3200 Student Activities	719,530
3300 Community Services	432,378
Total Operation of Non-Instructional Services	\$1,151,908
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	275,000
5200 Interfund Transfers - Out	19,588,695
5500 Special and Extraordinary Items	3,650,448
5900 Budgetary Reserve	2,210,003
Total Other Expenditures and Financing Uses	\$25,724,146
Total Estimated Expenditures and Other Financing Uses	\$153,102,818

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	23,002,983
200 Personnel Services - Employee Benefits	16,983,931
300 Purchased Professional and Technical Services	2,299,234
400 Purchased Property Services	87,374
500 Other Purchased Services	8,567,571
600 Supplies	2,426,934
700 Property	810,422
800 Other Objects	26,398
Total Regular Programs - Elementary / Secondary	\$54,204,847
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,623,009
200 Personnel Services - Employee Benefits	5,382,543
300 Purchased Professional and Technical Services	1,285,000
500 Other Purchased Services	6,828,750
600 Supplies	200,890
700 Property	39,900
800 Other Objects	15,150
Total Special Programs - Elementary / Secondary	\$22,375,242
1300 Vocational Education	
500 Other Purchased Services	4,028,534
Total Vocational Education	\$4,028,534
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,040,422
200 Personnel Services - Employee Benefits	356,373
300 Purchased Professional and Technical Services	7,200
500 Other Purchased Services	3,352,408
600 Supplies	4,900
Total Other Instructional Programs - Elementary / Secondary	\$4,761,303
1700 Higher Education Programs	
500 Other Purchased Services	575,000
Total Higher Education Programs	\$575,000
1800 Pre-Kindergarten	
300 Purchased Professional and Technical Services	144,500
Total Pre-Kindergarten	\$144,500
Total Instruction	\$86,089,426
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,888,115
200 Personnel Services - Employee Benefits	1,479,060
300 Purchased Professional and Technical Services	203,460
500 Other Purchased Services	32,915

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<u>Description</u>	<u>Amount</u>
600 Supplies	55,742
700 Property	3,500
800 Other Objects	12,000
Total Support Services - Students	\$4,674,792
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	907,393
200 Personnel Services - Employee Benefits	343,551
300 Purchased Professional and Technical Services	977,189
500 Other Purchased Services	41,676
600 Supplies	173,934
800 Other Objects	6,500
Total Support Services - Instructional Staff	\$2,450,243
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,584,822
200 Personnel Services - Employee Benefits	2,516,574
300 Purchased Professional and Technical Services	1,305,535
400 Purchased Property Services	4,500
500 Other Purchased Services	222,605
600 Supplies	65,400
700 Property	23,428
800 Other Objects	156,160
Total Support Services - Administration	\$7,879,024
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	706,953
200 Personnel Services - Employee Benefits	488,600
300 Purchased Professional and Technical Services	207,000
400 Purchased Property Services	500
500 Other Purchased Services	3,500
600 Supplies	22,350
700 Property	2,500
800 Other Objects	500
Total Support Services - Pupil Health	\$1,431,903
2500 Support Services - Business	
100 Personnel Services - Salaries	899,316
200 Personnel Services - Employee Benefits	395,757
300 Purchased Professional and Technical Services	90,500
400 Purchased Property Services	40,000
500 Other Purchased Services	17,250
600 Supplies	120,285
700 Property	7,500
800 Other Objects	28,965
Total Support Services - Business	\$1,599,573
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,205,411
200 Personnel Services - Employee Benefits	2,966,223

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	995,700
400 Purchased Property Services	3,235,500
500 Other Purchased Services	565,000
600 Supplies	1,012,600
700 Property	197,120
Total Operation and Maintenance of Plant Services	\$12,177,554
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	71,795
200 Personnel Services - Employee Benefits	23,104
500 Other Purchased Services	3,449,922
600 Supplies	183,200
Total Student Transportation Services	\$3,728,021
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,438,246
200 Personnel Services - Employee Benefits	989,267
300 Purchased Professional and Technical Services	176,100
400 Purchased Property Services	525,000
500 Other Purchased Services	49,075
600 Supplies	84,500
700 Property	880,000
800 Other Objects	4,040
Total Support Services - Central	\$4,146,228
2900 <u>Other Support Services</u>	
500 Other Purchased Services	50,000
800 Other Objects	2,000,000
Total Other Support Services	\$2,050,000
Total Support Services	\$40,137,338
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	418,113
200 Personnel Services - Employee Benefits	31,967
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	20,500
500 Other Purchased Services	73,400
600 Supplies	41,600
700 Property	92,450
800 Other Objects	6,500
Total Student Activities	\$719,530
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	241,608
200 Personnel Services - Employee Benefits	133,696
400 Purchased Property Services	900
500 Other Purchased Services	1,000
600 Supplies	54,999

<u>Description</u>	<u>Amount</u>
700 Property	175
Total Community Services	\$432,378
Total Operation of Non-Instructional Services	\$1,151,908
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	275,000
Total Debt Service / Other Expenditures and Financing Uses	\$275,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	19,588,695
Total Interfund Transfers - Out	\$19,588,695
5500 <u>Special and Extraordinary Items</u>	
900 Other Uses of Funds	3,650,448
Total Special and Extraordinary Items	\$3,650,448
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,210,003
Total Budgetary Reserve	\$2,210,003
Total Other Expenditures and Financing Uses	\$25,724,146
TOTAL EXPENDITURES	\$153,102,818

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	29,000,000	29,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$29,000,000	\$29,000,000

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	\$29,000,000	\$29,000,000

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	234,870,000	216,575,000
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 General Fund	\$234,870,000	\$216,575,000
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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

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	\$234,870,000	\$216,575,000

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	\$234,870,000	\$216,575,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	18,500,000
0850 Unassigned Fund Balance	5,674,341
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$24,174,341
5900 Budgetary Reserve	2,210,003
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$26,384,344