

# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: January 17, 2017

  
\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date 1/17/2017

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date 1/17/2017

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date 1/17/2017

Christopher L Johnston

(717)872-9500 Extn :2237

Contact Person

\_\_\_\_\_  
Telephone Extension

chrisj@pennmanor.net

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.  Line (u) of RETR Report: \$941,515.00 Approved Referendum Exception Amt: \$0.00	The district intends to seek approval for referendum exceptions
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.	Good business practice - within range recommended by auditors
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	For items committed by School Board - debt stabilization, retirement costs, textbook purchases, and capital projects

<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	10,630,530
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,782,503
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$13,413,033</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	56,534,580
7000 Revenue from State Sources	23,570,990
8000 Revenue from Federal Sources	986,992
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$81,092,562</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$94,505,595</u></b>

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Page - 1 of 1

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	47,391,411
6112 Interim Real Estate Taxes	325,000
6113 Public Utility Realty Taxes	54,000
6114 Payments in Lieu of Current Taxes - State / Local	160,105
6150 Current Act 511 Taxes - Proportional Assessments	5,762,887
6400 Delinquencies on Taxes Levied / Assessed by the LEA	850,000
6500 Earnings on Investments	90,050
6700 Revenues from LEA Activities	57,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,088,000
6910 Rentals	55,000
6940 Tuition from Patrons	35,000
6990 Refunds and Other Miscellaneous Revenue	665,427

**REVENUE FROM LOCAL SOURCES \$56,534,580****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	11,422,844
7220 Vocational Education	95,000
7271 Special Education funds for School-Aged Pupils	2,767,076
7311 Pupil Transportation Subsidy	1,350,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	140,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	639,989
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7505 Ready to Learn Block Grant	620,860
7810 State Share of Social Security and Medicare Taxes	1,224,005
7820 State Share of Retirement Contributions	5,211,216

**REVENUE FROM STATE SOURCES \$23,570,990****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	742,602
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	97,437
8731 ARRA - Build America Bonds	46,953
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

**REVENUE FROM FEDERAL SOURCES \$986,992****TOTAL ESTIMATED REVENUES AND OTHER SOURCES 81,092,562**

Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$47,391,411</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$0</b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$47,391,411</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$49,011,739</b>	
	<b>Lancaster</b>	<b>Total</b>

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<b>2016-17 Data</b>		
a. Assessed Value	\$2,408,975,600	\$2,408,975,600
b. Real Estate Mills	19.2700	
<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$2,648,511,779	\$2,648,511,779
d. Assessed Value	\$2,417,944,700	\$2,417,944,700
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2016-17 Calculations</b>		
f. 2016-17 Tax Levy	\$46,420,960	\$46,420,960
(a * b)		
<b>2017-18 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$46,420,960	\$46,420,960
(f Total * g)		
i. Base Mills Subject to Index	19.2700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.69400%	96.69400%
k. Tax Levy Needed	\$49,011,739	\$49,011,739
(Approx. Tax Levy * g)		
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>20.2700</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$49,011,739	\$49,011,739
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$49,011,739
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$47,391,411
(n * Est. Pct. Collection)		

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 2 of 3

Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$47,391,411</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$0</b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$47,391,411</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$49,011,739</b>	
	<b>Lancaster</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	19.8673	
q. Mills In Excess of Index (if l > p), (l - p))	0.4027	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$48,038,033	\$48,038,033
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$973,706	\$973,706
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$941,515	\$941,515

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$47,391,411</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$0</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$47,391,411</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$49,011,739</b>
	<b>Lancaster</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$0</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>
Lancaster	2,417,944,700	20.2700	49,011,739			96.69400%	
<b>Totals:</b>	<b>2,417,944,700</b>		<b>49,011,739</b>	<b>0 =</b>	<b>49,011,739 X</b>	<b>96.69400%</b>	<b>= 47,391,411</b>

	<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%	4,967,887	4,967,887
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	795,000	795,000
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 5,762,887 5,762,887**

**Total Act 511, Current Taxes 5,762,887**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,648,511,779 X</b>	<b>12</b>	<b>31,782,141</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> Lancaster	19.2700	20.2700	5.19%	No	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	36,017,778
1200 Special Programs - Elementary / Secondary	10,963,723
1300 Vocational Education	2,185,065
1400 Other Instructional Programs - Elementary / Secondary	199,651
<b>Total Instruction</b>	<b>\$49,366,217</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,418,983
2200 Support Services - Instructional Staff	974,719
2300 Support Services - Administration	5,180,147
2400 Support Services - Pupil Health	757,968
2500 Support Services - Business	1,007,280
2600 Operation and Maintenance of Plant Services	5,973,329
2700 Student Transportation Services	3,400,040
2800 Support Services - Central	1,479,831
2900 Other Support Services	225,009
<b>Total Support Services</b>	<b>\$21,417,306</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,299,534
3300 Community Services	18,413
3400 Scholarships and Awards	2,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,320,447</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,808,492
5200 Interfund Transfers - Out	2,180,100
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,988,592</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$81,092,562</b>

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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	20,090,065
200 Personnel Services - Employee Benefits	13,600,336
300 Purchased Professional and Technical Services	557,000
400 Purchased Property Services	180,025
500 Other Purchased Services	887,272
600 Supplies	526,690
700 Property	175,990
800 Other Objects	400
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$36,017,778</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,260,861
200 Personnel Services - Employee Benefits	1,965,880
300 Purchased Professional and Technical Services	4,429,714
400 Purchased Property Services	145,000
500 Other Purchased Services	1,101,650
600 Supplies	58,118
700 Property	2,000
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,963,723</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	261,937
200 Personnel Services - Employee Benefits	134,550
300 Purchased Professional and Technical Services	11,000
500 Other Purchased Services	1,771,578
600 Supplies	5,000
700 Property	1,000
<b>Total Vocational Education</b>	<b>\$2,185,065</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	137,091
200 Personnel Services - Employee Benefits	57,060
500 Other Purchased Services	1,500
600 Supplies	4,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$199,651</b>
<b>Total Instruction</b>	<b>\$49,366,217</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,424,139
200 Personnel Services - Employee Benefits	949,859
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	26,400
500 Other Purchased Services	5,350
600 Supplies	10,035

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<u>Description</u>	<u>Amount</u>
800 Other Objects	200
<b>Total Support Services - Students</b>	<b>\$2,418,983</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	480,659
200 Personnel Services - Employee Benefits	441,817
300 Purchased Professional and Technical Services	2,900
400 Purchased Property Services	4,148
500 Other Purchased Services	1,000
600 Supplies	44,195
<b>Total Support Services - Instructional Staff</b>	<b>\$974,719</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,945,657
200 Personnel Services - Employee Benefits	1,723,812
300 Purchased Professional and Technical Services	338,000
400 Purchased Property Services	7,878
500 Other Purchased Services	115,300
600 Supplies	24,000
800 Other Objects	25,500
<b>Total Support Services - Administration</b>	<b>\$5,180,147</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	459,976
200 Personnel Services - Employee Benefits	272,492
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	4,000
600 Supplies	12,000
<b>Total Support Services - Pupil Health</b>	<b>\$757,968</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	581,808
200 Personnel Services - Employee Benefits	360,972
300 Purchased Professional and Technical Services	36,000
400 Purchased Property Services	5,000
500 Other Purchased Services	11,500
600 Supplies	11,000
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$1,007,280</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,839,402
200 Personnel Services - Employee Benefits	1,615,527
300 Purchased Professional and Technical Services	82,000
400 Purchased Property Services	1,667,700
500 Other Purchased Services	394,200
600 Supplies	324,000
700 Property	50,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,973,329</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	46,313
200 Personnel Services - Employee Benefits	40,550
400 Purchased Property Services	4,500
500 Other Purchased Services	3,308,177
600 Supplies	500
<b>Total Student Transportation Services</b>	<b>\$3,400,040</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	828,306
200 Personnel Services - Employee Benefits	403,425
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	133,600
500 Other Purchased Services	80,000
600 Supplies	6,500
700 Property	10,000
<b>Total Support Services - Central</b>	<b>\$1,479,831</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	225,009
<b>Total Other Support Services</b>	<b>\$225,009</b>
<b>Total Support Services</b>	<b>\$21,417,306</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	699,335
200 Personnel Services - Employee Benefits	342,205
300 Purchased Professional and Technical Services	46,215
400 Purchased Property Services	62,200
500 Other Purchased Services	33,244
600 Supplies	68,185
700 Property	26,500
800 Other Objects	21,650
<b>Total Student Activities</b>	<b>\$1,299,534</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	13,972
200 Personnel Services - Employee Benefits	2,630
600 Supplies	1,811
<b>Total Community Services</b>	<b>\$18,413</b>
<b>3400 <u>Scholarships and Awards</u></b>	
600 Supplies	2,500
<b>Total Scholarships and Awards</b>	<b>\$2,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,320,447</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,793,492

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	5,015,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,808,492</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	2,180,100
<b>Total Interfund Transfers - Out</b>	<b>\$2,180,100</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,988,592</b>
<b>TOTAL EXPENDITURES</b>	<b>\$81,092,562</b>

**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	20,000,000	20,000,000
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	13,000,000	15,000,000
Other Capital Projects Fund	4,500,000	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	62,000	62,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$38,437,000</b>	<b>\$37,937,000</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**

**TOTAL CASH AND INVESTMENTS** **\$38,437,000** **\$37,937,000**



Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

**General Fund**

0510 Bonds Payable	56,000,000	51,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,755,000	2,755,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$58,755,000</b>	<b>\$53,755,000</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>\$58,755,000</b>	<b>\$53,755,000</b>

**Short-Term Payables**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	5,000,000	5,000,000
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		

<b>Total Short-Term Payables</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>
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<b>TOTAL INDEBTEDNESS</b>	<b>\$63,755,000</b>	<b>\$58,755,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,630,530
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,782,503
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$13,413,033</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$13,413,033</b>
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