

PROPOSED FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/01/2017



President of the Board - Original Signature Required

5/1/2017

Date



Secretary of the Board - Original Signature Required

5-1-17

Date



Chief School Administrator - Original Signature Required

5/1/17

Date

Brad N Hunt

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Contact Person

Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Gettysburg Area SD	COUNTY : Adams	AUN : 112013753
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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	\$64225463
Ending Unassigned Fund Balance	\$4213980
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.6%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 5/1/17
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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 : Gettysburg Area SD	County : Adams	AUN Number : 112013753
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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 5/1/2017
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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.	Used for unplanned/unbudgeted/unforeseen expenses that may arise during the fiscal year = 0.55% of budget.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance within regulations and Board policy limits.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for future Capital Items \$1,834,589 and future PSERS retirement costs \$4,897,932.

<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	626,906
0820 Restricted Fund Balance	3,644,762
0830 Committed Fund Balance	6,815,050
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,541,013
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$15,356,063</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	40,930,437
7000 Revenue from State Sources	17,800,903
8000 Revenue from Federal Sources	1,082,561
9000 Other Financing Sources	2,000
Total Estimated Revenues And Other Financing Sources	<u>\$59,815,901</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$75,171,964</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	28,835,802
6112 Interim Real Estate Taxes	177,158
6113 Public Utility Realty Taxes	41,424
6114 Payments in Lieu of Current Taxes - State / Local	52,308
6115 Payments in Lieu of Current Taxes - Federal	14,206
6140 Current Act 511 Taxes - Flat Rate Assessments	90,168
6150 Current Act 511 Taxes - Proportional Assessments	7,425,933
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,457,581
6500 Earnings on Investments	180,114
6700 Revenues from LEA Activities	171,176
6800 Revenues from Intermediary Sources / Pass-Through Funds	341,698
6910 Rentals	689,839
6920 Contributions and Donations from Private Sources	36,840
6940 Tuition from Patrons	1,221,978
6990 Refunds and Other Miscellaneous Revenue	194,212

REVENUE FROM LOCAL SOURCES**\$40,930,437****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	8,040,158
7160 Tuition for Orphans Subsidy	19,306
7220 Vocational Education	116,608
7250 Migratory Children	240
7271 Special Education funds for School-Aged Pupils	1,748,501
7311 Pupil Transportation Subsidy	1,769,603
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	418,373
7330 Health Services (Medical, Dental, Nurse, Act 25)	61,152
7340 State Property Tax Reduction Allocation	1,121,787
7810 State Share of Social Security and Medicare Taxes	857,876
7820 State Share of Retirement Contributions	3,647,299

REVENUE FROM STATE SOURCES**\$17,800,903****REVENUE FROM FEDERAL SOURCES**

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	74,529
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	726,380
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	145,038
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	27,681

Amount

REVENUE FROM FEDERAL SOURCES

8521 Vocational Education - Operating Expenditures 108,933

REVENUE FROM FEDERAL SOURCES \$1,082,561

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets 2,000

OTHER FINANCING SOURCES \$2,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 59,815,901

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$28,835,802
Amount of Tax Relief for Homestead Exclusions	<u>\$1,127,982</u>
Total Approx. Tax Revenue:	\$29,963,784
Approx. Tax Levy for Tax Rate Calculation:	\$31,513,442

Adams

Total

2016-17 Data		
a. Assessed Value	\$2,905,878,600	\$2,905,878,600
b. Real Estate Mills	10.5529	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$2,158,114,814	\$2,158,114,814
d. Assessed Value	\$2,913,406,300	\$2,913,406,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$30,665,446	\$30,665,446
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$30,665,446	\$30,665,446
(f Total * g)		
i. Base Mills Subject to Index	10.5529	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.90000%	94.90000%
k. Tax Levy Needed	\$31,513,442	\$31,513,442
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	10.8167	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$31,513,442	\$31,513,442
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,385,460
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,835,802
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,835,802
Amount of Tax Relief for Homestead Exclusions	<u>\$1,127,982</u>
Total Approx. Tax Revenue:	\$29,963,784
Approx. Tax Levy for Tax Rate Calculation:	\$31,513,442

	Adams	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	10.8167	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,513,442	\$31,513,442
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	\$15,472	
Number of Homestead/Farmstead Properties	6740	6740
Median Assessed Value of Homestead Properties		\$223,100

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,835,802
Amount of Tax Relief for Homestead Exclusions	<u>\$1,127,982</u>
Total Approx. Tax Revenue:	\$29,963,784
Approx. Tax Levy for Tax Rate Calculation:	\$31,513,442

Adams	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,121,787	Lowering RE Tax Rate	\$0	\$1,121,787
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,195			\$6,195
Amount of Tax Relief from State/Local Sources				\$1,127,982

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>
Adams	2,913,406,300	10.8167	31,513,442			94.90000%	
Totals:	2,913,406,300		31,513,442	- 1,127,982	= 30,385,460	X 94.90000%	= 28,835,802

	<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	90,168
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 90,168 90,168

	<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	1.200%	0.000%	6,473,178	6,473,178
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	701,265	701,265
6154 Current Act 511 Amusement Taxes	10.000%	0.000%	251,490	251,490
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 7,425,933 7,425,933

Total Act 511, Current Taxes 7,516,101

Act 511 Tax Limit -->	2,158,114,814	X	12	25,897,378
	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> Adams	10.5529	10.8167	2.50%	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	1.200%	1.200%	0.00%	Yes	2.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.5%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	2.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,552,488
1200 Special Programs - Elementary / Secondary	7,466,385
1300 Vocational Education	3,225,856
1400 Other Instructional Programs - Elementary / Secondary	967,225
1500 Nonpublic School Programs	20,000
Total Instruction	\$36,231,954
2000 Support Services	
2100 Support Services - Students	1,545,907
2200 Support Services - Instructional Staff	1,655,084
2300 Support Services - Administration	3,625,295
2400 Support Services - Pupil Health	594,558
2500 Support Services - Business	797,641
2600 Operation and Maintenance of Plant Services	5,698,677
2700 Student Transportation Services	3,644,544
2800 Support Services - Central	1,037,151
2900 Other Support Services	55,390
Total Support Services	\$18,654,247
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,200,329
3300 Community Services	10,875
Total Operation of Non-Instructional Services	\$1,211,204
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,323,500
5200 Interfund Transfers - Out	610,358
5500 Special and Extraordinary Items	1,844,200
5900 Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	\$8,128,058
Total Estimated Expenditures and Other Financing Uses	\$64,225,463

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,193,708
200 Personnel Services - Employee Benefits	8,467,535
300 Purchased Professional and Technical Services	440,534
400 Purchased Property Services	76,144
500 Other Purchased Services	2,611,518
600 Supplies	729,136
700 Property	5,733
800 Other Objects	28,180
Total Regular Programs - Elementary / Secondary	\$24,552,488
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,546,008
200 Personnel Services - Employee Benefits	1,298,386
300 Purchased Professional and Technical Services	3,508,917
400 Purchased Property Services	3,114
500 Other Purchased Services	1,074,583
600 Supplies	34,909
800 Other Objects	468
Total Special Programs - Elementary / Secondary	\$7,466,385
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,508,238
200 Personnel Services - Employee Benefits	1,025,280
300 Purchased Professional and Technical Services	314,497
400 Purchased Property Services	201,278
500 Other Purchased Services	9,092
600 Supplies	115,016
700 Property	51,480
800 Other Objects	975
Total Vocational Education	\$3,225,856
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	159,368
200 Personnel Services - Employee Benefits	85,547
300 Purchased Professional and Technical Services	333,637
400 Purchased Property Services	55
500 Other Purchased Services	385,868
600 Supplies	2,750
Total Other Instructional Programs - Elementary / Secondary	\$967,225
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	20,000
Total Nonpublic School Programs	\$20,000
Total Instruction	\$36,231,954
2000 Support Services	
2100 <u>Support Services - Students</u>	

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	822,526
200 Personnel Services - Employee Benefits	595,976
300 Purchased Professional and Technical Services	51,480
400 Purchased Property Services	1,362
500 Other Purchased Services	4,225
600 Supplies	70,278
800 Other Objects	60
Total Support Services - Students	\$1,545,907
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	740,422
200 Personnel Services - Employee Benefits	644,670
300 Purchased Professional and Technical Services	88,669
400 Purchased Property Services	13,132
500 Other Purchased Services	34,659
600 Supplies	118,299
800 Other Objects	15,233
Total Support Services - Instructional Staff	\$1,655,084
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,790,501
200 Personnel Services - Employee Benefits	1,379,517
300 Purchased Professional and Technical Services	344,660
400 Purchased Property Services	7,236
500 Other Purchased Services	49,970
600 Supplies	36,041
800 Other Objects	17,370
Total Support Services - Administration	\$3,625,295
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	329,289
200 Personnel Services - Employee Benefits	238,111
300 Purchased Professional and Technical Services	10,459
400 Purchased Property Services	475
500 Other Purchased Services	330
600 Supplies	13,494
700 Property	2,400
Total Support Services - Pupil Health	\$594,558
2500 Support Services - Business	
100 Personnel Services - Salaries	418,426
200 Personnel Services - Employee Benefits	304,116
300 Purchased Professional and Technical Services	40,421
400 Purchased Property Services	4,195
500 Other Purchased Services	10,553
600 Supplies	19,780
800 Other Objects	150
Total Support Services - Business	\$797,641
2600 Operation and Maintenance of Plant Services	

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,010,359
200 Personnel Services - Employee Benefits	1,522,714
300 Purchased Professional and Technical Services	175,569
400 Purchased Property Services	552,784
500 Other Purchased Services	259,431
600 Supplies	1,081,356
700 Property	92,840
800 Other Objects	3,624
Total Operation and Maintenance of Plant Services	\$5,698,677
2700 Student Transportation Services	
100 Personnel Services - Salaries	67,006
200 Personnel Services - Employee Benefits	49,513
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	100
500 Other Purchased Services	3,516,775
600 Supplies	5,150
Total Student Transportation Services	\$3,644,544
2800 Support Services - Central	
100 Personnel Services - Salaries	373,038
200 Personnel Services - Employee Benefits	308,597
300 Purchased Professional and Technical Services	113,240
400 Purchased Property Services	3,400
500 Other Purchased Services	89,488
600 Supplies	139,058
700 Property	6,000
800 Other Objects	4,330
Total Support Services - Central	\$1,037,151
2900 Other Support Services	
500 Other Purchased Services	39,464
800 Other Objects	15,926
Total Other Support Services	\$55,390
Total Support Services	\$18,654,247
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	490,576
200 Personnel Services - Employee Benefits	232,096
300 Purchased Professional and Technical Services	206,204
400 Purchased Property Services	36,193
500 Other Purchased Services	73,953
600 Supplies	115,807
700 Property	16,000
800 Other Objects	29,500
Total Student Activities	\$1,200,329
3300 Community Services	

<u>Description</u>	<u>Amount</u>
600 Supplies	4,950
800 Other Objects	5,925
Total Community Services	\$10,875
Total Operation of Non-Instructional Services	\$1,211,204
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,498,500
900 Other Uses of Funds	3,825,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,323,500
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	610,358
Total Interfund Transfers - Out	\$610,358
5500 <u>Special and Extraordinary Items</u>	
900 Other Uses of Funds	1,844,200
Total Special and Extraordinary Items	\$1,844,200
5900 <u>Budgetary Reserve</u>	
800 Other Objects	350,000
Total Budgetary Reserve	\$350,000
Total Other Expenditures and Financing Uses	\$8,128,058
TOTAL EXPENDITURES	\$64,225,463

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	12,000,000	10,000,000
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	3,800,000	3,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,100,000	1,100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	5,085	5,100
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	140,000	145,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$17,045,085	\$14,750,100
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Long-Term Investments

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	765,000	770,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	207,000	208,000
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	\$5,972,000	\$5,978,000
TOTAL CASH AND INVESTMENTS	\$23,017,085	\$20,728,100

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	25,995,000	25,890,000
0520 Extended-Term Financing Agreements Payable	17,046,000	13,326,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,625,000	1,650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,250,000	1,225,000
0599 Other Long-Term Liabilities	62,000,000	60,000,000

Total General Fund

\$107,916,000

\$102,091,000

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

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

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

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

73,000

75,000

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	40,000	43,000
0599 Other Long-Term Liabilities	1,300,000	1,200,000
Total Food Service / Cafeteria Operations Fund	\$1,413,000	\$1,318,000

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	\$109,329,000	\$103,409,000

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	8,750,000	8,775,000
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	25,000	25,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	85,000	87,500
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	\$8,860,000	\$8,887,500
TOTAL INDEBTEDNESS	\$118,189,000	\$112,296,500

Account Description	Amounts
0810 Nonspendable Fund Balance	626,906
0820 Restricted Fund Balance	3,644,762
0830 Committed Fund Balance	6,732,521
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,213,980
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,946,501
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,568,169