

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6-15-17



President of the Board - Original Signature Required

6/28/17

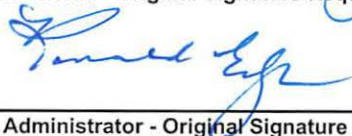
Date



Secretary of the Board - Original Signature Required

6/26/17

Date



Chief School Administrator - Original Signature Required

6-28-17

Date

Miranda Hoefler-Weaver

Contact Person

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Extension

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Email Address

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
1810 Nonspendable Fund Balance		
1820 Restricted Fund Balance		
1830 Committed Fund Balance	443,315	
1840 Assigned Fund Balance	1,000,000	
1850 Unassigned Fund Balance	8,347,700	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,791,015</u>
Estimated Revenues And Other Financing Sources		
3000 Revenue from Local Sources	77,444,253	
7000 Revenue from State Sources	26,028,127	
3000 Revenue from Federal Sources	793,600	
3000 Other Financing Sources	8,000	
Total Estimated Revenues And Other Financing Sources		<u>\$104,273,980</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$114,064,995</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	66,472,003
6112 Interim Real Estate Taxes	475,000
6113 Public Utility Realty Taxes	76,000
6114 Payments in Lieu of Current Taxes - State / Local	1,000
6150 Current Act 511 Taxes - Proportional Assessments	7,018,750
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,300,000
6500 Earnings on Investments	155,000
6700 Revenues from LEA Activities	164,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,428,800
6910 Rentals	30,000
6940 Tuition from Patrons	217,800
6980 Revenue from Community Services Activities	76,500
6990 Refunds and Other Miscellaneous Revenue	29,000
REVENUE FROM LOCAL SOURCES	\$77,444,253
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,096,355
7160 Tuition for Orphans Subsidy	93,300
7271 Special Education funds for School-Aged Pupils	2,662,494
7311 Pupil Transportation Subsidy	1,690,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	85,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	420,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	112,500
7340 State Property Tax Reduction Allocation	1,379,650
7505 Ready to Learn Block Grant	650,028
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	30,000
7810 State Share of Social Security and Medicare Taxes	1,870,675
7820 State Share of Retirement Contributions	7,938,125
REVENUE FROM STATE SOURCES	\$26,028,127
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	668,500
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	93,100
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	32,000
REVENUE FROM FEDERAL SOURCES	\$793,600

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	<u>Amount</u>
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	8,000
OTHER FINANCING SOURCES	\$8,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	104,273,980

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

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Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$66,472,003

Amount of Tax Relief for Homestead Exclusions \$1,379,650

Total Approx. Tax Revenue: \$67,851,653

Approx. Tax Levy for Tax Rate Calculation: \$70,262,555

York

Total

2016-17 Data

a. Assessed Value	\$2,904,176,110	\$2,904,176,110
b. Real Estate Mills	22.9278	

I. 2017-18 Data

c. 2015 STEB Market Value	\$3,043,424,227	\$3,043,424,227
d. Assessed Value	\$2,969,676,900	\$2,969,676,900
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations

f. 2016-17 Tax Levy	\$66,586,369	\$66,586,369
(a * b)		

2017-18 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$66,586,369	\$66,586,369
(f Total * g)		
i. Base Mills Subject to Index	22.9278	
(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	\$70,262,555	\$70,262,555
(Approx. Tax Levy * g)		

I. 2017-18 Real Estate Tax Rate **23.6600**

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$70,262,555	\$70,262,555
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$68,882,905	
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills	\$66,472,003	
(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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Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$66,472,003

Amount of Tax Relief for Homestead Exclusions \$1,379,650

Total Approx. Tax Revenue: \$67,851,653

Approx. Tax Levy for Tax Rate Calculation: \$70,262,555

York

Total

Index Maximums

p. Maximum Mills Based On Index	23.6614	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$70,266,713	\$70,266,713
IV. (p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$5,652.00	
Number of Homestead/Farmstead Properties	10278	10278
Median Assessed Value of Homestead Properties		\$150,510

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

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ct 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$66,472,003
Amount of Tax Relief for Homestead Exclusions	<u>\$1,379,650</u>
Total Approx. Tax Revenue:	\$67,851,653
Approx. Tax Levy for Tax Rate Calculation:	\$70,262,555
	York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,379,650	Lowering RE Tax Rate	\$0	\$1,379,650
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,379,650

CODE3111 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>
ork	2,969,676,900	23.6600	70,262,555			96.50000%	
totals:	2,969,676,900		70,262,555	- 1,379,650	= 68,882,905	X 96.50000%	= 66,472,003

	<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
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%	5,918,750
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,100,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			7,018,750
Total Act 511, Current Taxes			7,018,750
Act 511 Tax Limit -->	3,043,424,227	X	12
	Market Value		Mills
			(511 Limit)

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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>									
	York	22.9278	23.6600	3.20%	Yes	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	52,079,925
1200 Special Programs - Elementary / Secondary	13,355,125
1300 Vocational Education	1,719,250
1400 Other Instructional Programs - Elementary / Secondary	947,300
Total Instruction	\$68,101,600
2000 Support Services	
2100 Support Services - Students	4,210,850
2200 Support Services - Instructional Staff	2,194,210
2300 Support Services - Administration	4,922,400
2400 Support Services - Pupil Health	1,243,165
2500 Support Services - Business	834,400
2600 Operation and Maintenance of Plant Services	6,715,250
2700 Student Transportation Services	4,359,100
2800 Support Services - Central	1,938,200
2900 Other Support Services	124,450
Total Support Services	\$26,542,025
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,646,500
3300 Community Services	122,200
Total Operation of Non-Instructional Services	\$1,768,700
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	227,525
Total Facilities Acquisition, Construction and Improvement Services	\$227,525
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,606,400
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$7,706,400
Total Estimated Expenditures and Other Financing Uses	\$104,346,250

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	31,886,650
200 Personnel Services - Employee Benefits	17,729,150
300 Purchased Professional and Technical Services	23,550
400 Purchased Property Services	251,200
500 Other Purchased Services	799,450
600 Supplies	1,262,275
700 Property	112,650
800 Other Objects	15,000
Total Regular Programs - Elementary / Secondary	\$52,079,925
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,127,600
200 Personnel Services - Employee Benefits	2,914,150
300 Purchased Professional and Technical Services	4,118,650
400 Purchased Property Services	57,400
500 Other Purchased Services	1,094,925
600 Supplies	29,950
700 Property	9,850
800 Other Objects	2,600
Total Special Programs - Elementary / Secondary	\$13,355,125
1300 Vocational Education	
500 Other Purchased Services	1,719,250
Total Vocational Education	\$1,719,250
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	436,550
200 Personnel Services - Employee Benefits	216,400
300 Purchased Professional and Technical Services	101,650
400 Purchased Property Services	1,800
500 Other Purchased Services	164,250
600 Supplies	25,050
800 Other Objects	1,600
Total Other Instructional Programs - Elementary / Secondary	\$947,300
Total Instruction	\$68,101,600
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,598,900
200 Personnel Services - Employee Benefits	1,473,750
300 Purchased Professional and Technical Services	11,100
400 Purchased Property Services	100
500 Other Purchased Services	16,800
600 Supplies	107,300
700 Property	1,050
800 Other Objects	1,850

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$4,210,850
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,240,850
200 Personnel Services - Employee Benefits	640,550
300 Purchased Professional and Technical Services	64,650
400 Purchased Property Services	24,150
500 Other Purchased Services	28,060
600 Supplies	165,500
700 Property	22,550
800 Other Objects	7,900
Total Support Services - Instructional Staff	\$2,194,210
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,766,600
200 Personnel Services - Employee Benefits	1,582,400
300 Purchased Professional and Technical Services	213,300
400 Purchased Property Services	12,200
500 Other Purchased Services	270,450
600 Supplies	39,600
700 Property	1,500
800 Other Objects	36,350
Total Support Services - Administration	\$4,922,400
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	679,750
200 Personnel Services - Employee Benefits	416,150
300 Purchased Professional and Technical Services	102,750
400 Purchased Property Services	2,000
500 Other Purchased Services	3,500
600 Supplies	38,855
800 Other Objects	160
Total Support Services - Pupil Health	\$1,243,165
2500 Support Services - Business	
100 Personnel Services - Salaries	462,300
200 Personnel Services - Employee Benefits	261,650
300 Purchased Professional and Technical Services	3,450
400 Purchased Property Services	12,800
500 Other Purchased Services	11,150
600 Supplies	55,150
800 Other Objects	27,900
Total Support Services - Business	\$834,400
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,413,900
200 Personnel Services - Employee Benefits	1,609,500
300 Purchased Professional and Technical Services	133,900
400 Purchased Property Services	1,285,650
500 Other Purchased Services	389,250

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<u>Description</u>	<u>Amount</u>
600 Supplies	878,100
800 Other Objects	4,950
Total Operation and Maintenance of Plant Services	\$6,715,250
2700 Student Transportation Services	
100 Personnel Services - Salaries	114,250
200 Personnel Services - Employee Benefits	63,150
300 Purchased Professional and Technical Services	400
500 Other Purchased Services	4,180,800
600 Supplies	450
800 Other Objects	50
Total Student Transportation Services	\$4,359,100
2800 Support Services - Central	
100 Personnel Services - Salaries	881,000
200 Personnel Services - Employee Benefits	530,400
300 Purchased Professional and Technical Services	137,150
400 Purchased Property Services	64,700
500 Other Purchased Services	60,750
600 Supplies	171,650
700 Property	90,000
800 Other Objects	2,550
Total Support Services - Central	\$1,938,200
2900 Other Support Services	
500 Other Purchased Services	124,450
Total Other Support Services	\$124,450
Total Support Services	\$26,542,025
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	868,800
200 Personnel Services - Employee Benefits	374,250
300 Purchased Professional and Technical Services	98,000
400 Purchased Property Services	37,300
500 Other Purchased Services	121,350
600 Supplies	113,800
700 Property	19,250
800 Other Objects	13,750
Total Student Activities	\$1,646,500
3300 Community Services	
100 Personnel Services - Salaries	78,000
200 Personnel Services - Employee Benefits	26,250
600 Supplies	13,850
800 Other Objects	4,100
Total Community Services	\$122,200
Total Operation of Non-Instructional Services	\$1,768,700

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<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	227,525
Total Facilities Acquisition, Construction and Improvement Services	\$227,525
Total Facilities Acquisition, Construction and Improvement Services	\$227,525
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,549,700
900 Other Uses of Funds	2,056,700
Total Debt Service / Other Expenditures and Financing Uses	\$7,606,400
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$7,706,400
TOTAL EXPENDITURES	\$104,346,250

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Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	2,500,000	2,500,000
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	1,750	351,750
Other Capital Projects Fund	430,000	360,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	5,000	5,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	205,000	205,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,146,750	\$3,426,750

Long-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	15,000,000	15,000,000
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	33,610,000	31,600,000
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	1,851	1,851
Other Agency Fund		

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Long-Term Investments06/30/2017 Estimate06/30/2018 Projection

Permanent Fund

Total Long-Term Investments	\$48,611,851	\$46,601,851
TOTAL CASH AND INVESTMENTS	\$51,758,601	\$50,028,601

Long-Term Indebtedness**06/30/2017 Estimate****06/30/2018 Projection****General Fund**

0510 Bonds Payable	83,440,000	81,780,000
0520 Extended-Term Financing Agreements Payable	666,934	300,366
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,864,615	1,939,200
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,452,880	5,343,456
0599 Other Long-Term Liabilities	170,866,625	178,187,022

Total General Fund**\$261,291,054****\$267,550,044****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

139,400

Total Other Capital Projects Fund**\$139,400****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

218,032

161,976

Total Food Service / Cafeteria Operations Fund**\$218,032****\$161,976****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 Indebtedness06/30/2017 Estimate06/30/2018 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****\$261,509,086****\$267,851,420**

Short-Term Payables**06/30/2017 Estimate****06/30/2018 Projection**

General Fund	6,100,000	6,100,000
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		500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	25,000	25,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$6,225,000	\$6,725,000
TOTAL INDEBTEDNESS	\$267,734,086	\$274,576,420

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,442,396
0850 Unassigned Fund Balance	7,276,349
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,718,745
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,818,745