

# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval


Date of Adoption of the General Fund Budget: 05/15/2017

  
President of the Board - Original Signature Required

6/19/2017  
Date

  
Secretary of the Board - Original Signature Required

6/19/2017  
Date

  
Chief School Administrator - Original Signature Required

6/19/2017  
Date

Brian Geller  
Contact Person

(717)266-3667      Extn : 10222  
Telephone      Extension

[gellerb@nebobcats.org](mailto:gellerb@nebobcats.org)

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northeastern York SD	COUNTY : York	AUN : 112674403
---	------------------	--------------------

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

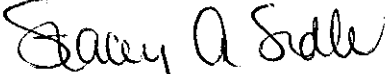
If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$66291468
Ending Unassigned Fund Balance	\$5200000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.8%

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 6/19/17
--	-----------------

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 : Northeastern York SD	County : York	AUN Number : 112674403
--	------------------	---------------------------

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 5/15/17
---	-----------------

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.	District maintains a budgetary reserve for unanticipated higher expenditures during 2017-18.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	for future unanticipated expenditures
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 future use to offset the PSERS's employer rate increases
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	For future use to offset increases in PSERS's employer rate increases or health insurance

<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	1,500,000
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	5,200,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,200,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	42,958,095
7000 Revenue from State Sources	22,766,040
8000 Revenue from Federal Sources	567,333
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$66,291,468</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$73,491,468</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	36,662,091
6112 Interim Real Estate Taxes	500,000
6113 Public Utility Realty Taxes	42,000
6120 Current Per Capita Taxes, Section 679	60,000
6140 Current Act 511 Taxes - Flat Rate Assessments	165,000
6150 Current Act 511 Taxes - Proportional Assessments	3,175,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,275,000
6500 Earnings on Investments	65,000
6700 Revenues from LEA Activities	118,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	750,000
6910 Rentals	35,000
6920 Contributions and Donations from Private Sources	40,000
6940 Tuition from Patrons	51,000
6980 Revenue from Community Services Activities	20,000
6990 Refunds and Other Miscellaneous Revenue	4

**REVENUE FROM LOCAL SOURCES \$42,958,095**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	11,121,749
7160 Tuition for Orphans Subsidy	175,000
7271 Special Education funds for School-Aged Pupils	1,828,066
7311 Pupil Transportation Subsidy	950,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	721,463
7330 Health Services (Medical, Dental, Nurse, Act 25)	68,000
7340 State Property Tax Reduction Allocation	1,287,993
7501 PA Accountability Grants	542,734
7810 State Share of Social Security and Medicare Taxes	1,145,224
7820 State Share of Retirement Contributions	4,875,811

**REVENUE FROM STATE SOURCES \$22,766,040**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	450,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	72,333
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	5,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	40,000
Reimbursements (Access)	

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$567,333</b>
-------------------------------------	------------------

<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>66,291,468</b>
---	-------------------

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$36,662,091</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,287,993</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$37,950,084</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$39,317,630</b>	

	York	Total
<hr/>		
<b>2016-17 Data</b>		
a. Assessed Value	\$1,483,000,000	\$1,483,000,000
b. Real Estate Mills	26.0902	
<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$1,644,388,236	\$1,644,388,236
d. Assessed Value	\$1,507,000,000	\$1,507,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2016-17 Calculations</b>		
f. 2016-17 Tax Levy	\$38,691,767	\$38,691,767
(a * b)		
<b>2017-18 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b> h. Rebalanced 2016-17 Tax Levy	\$38,691,767	\$38,691,767
(f Total * g)		
i. Base Mills Subject to Index	26.0902	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.40400%	96.40400%
k. Tax Levy Needed	\$39,317,630	\$39,317,630
(Approx. Tax Levy * g)		
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>26.0900</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$39,317,630	\$39,317,630
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$38,029,637
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$36,662,091
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$36,662,091	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,287,993</u>	
Total Approx. Tax Revenue:	\$37,950,084	
Approx. Tax Levy for Tax Rate Calculation:	\$39,317,630	

York

Total

---

<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	26.9772	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$40,654,640	\$40,654,640
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

---

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$7,994	
Number of Homestead/Farmstead Properties	6299	6299
Median Assessed Value of Homestead Properties		\$140,000

---

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$36,662,091</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,287,993</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$37,950,084</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$39,317,630</b>
	<b>York</b>

**Total**

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,287,993	Lowering RE Tax Rate	\$0	\$1,287,993
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,287,993</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>
York	1,507,000,000	26.0900	39,317,630			96.40400%	
<b>Totals:</b>	<b>1,507,000,000</b>		<b>39,317,630</b>	1,287,993 =	38,029,637 X	96.40400% =	36,662,091

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		60,000
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	\$5.00	\$0.00	63,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	110,000
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 173,000 165,000**

	<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%	2,700,000	2,675,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000	500,000
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 3,200,000 3,175,000**

**Total Act 511, Current Taxes 3,340,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,644,388,236 X</b>	<b>12</b>	<b>19,732,659</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2016-17 (Rebalanced)	2017-18	Percent Change in Rate			2016-17 (Rebalanced)	2017-18	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> York	26.0902	26.0900	0.01%	Yes	3.4%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%			
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.4%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	28,552,352
1200 Special Programs - Elementary / Secondary	9,743,095
1300 Vocational Education	2,942,692
1400 Other Instructional Programs - Elementary / Secondary	497,058
<b>Total Instruction</b>	<b>\$41,735,197</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,799,272
2200 Support Services - Instructional Staff	3,346,853
2300 Support Services - Administration	3,274,310
2400 Support Services - Pupil Health	812,006
2500 Support Services - Business	580,131
2600 Operation and Maintenance of Plant Services	4,281,244
2700 Student Transportation Services	2,437,400
2800 Support Services - Central	75,591
2900 Other Support Services	30,000
<b>Total Support Services</b>	<b>\$17,636,807</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	787,230
<b>Total Operation of Non-Instructional Services</b>	<b>\$787,230</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,482,234
5200 Interfund Transfers - Out	250,000
5900 Budgetary Reserve	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,132,234</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$66,291,468</b>

## 2017-2018 Final General Fund Budget

LEA : 112674403 Northeastern York SD

Printed 7/3/2017 1:49:39 PM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	15,962,118
200 Personnel Services - Employee Benefits	10,744,545
300 Purchased Professional and Technical Services	212,952
400 Purchased Property Services	5,725
500 Other Purchased Services	1,079,221
600 Supplies	370,989
700 Property	132,991
800 Other Objects	43,811
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$28,552,352</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,262,976
200 Personnel Services - Employee Benefits	2,577,953
300 Purchased Professional and Technical Services	2,922,000
500 Other Purchased Services	975,294
600 Supplies	3,872
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,743,095</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	934,960
200 Personnel Services - Employee Benefits	604,729
300 Purchased Professional and Technical Services	680
400 Purchased Property Services	252,375
500 Other Purchased Services	1,089,161
600 Supplies	35,526
700 Property	24,748
800 Other Objects	513
<b>Total Vocational Education</b>	<b>\$2,942,692</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	119,473
200 Personnel Services - Employee Benefits	60,830
300 Purchased Professional and Technical Services	264,800
400 Purchased Property Services	100
500 Other Purchased Services	50,350
600 Supplies	1,505
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$497,058</b>
<b>Total Instruction</b>	<b>\$41,735,197</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,713,870
200 Personnel Services - Employee Benefits	1,045,872
300 Purchased Professional and Technical Services	19,300
500 Other Purchased Services	1,134

## 2017-2018 Final General Fund Budget

LEA : 112674403 Northeastern York SD

Printed 7/3/2017 1:49:39 PM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
600 Supplies	14,186
800 Other Objects	4,910
<b>Total Support Services - Students</b>	<b>\$2,799,272</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	646,004
200 Personnel Services - Employee Benefits	379,445
300 Purchased Professional and Technical Services	1,386,127
400 Purchased Property Services	12,000
500 Other Purchased Services	70,500
600 Supplies	305,882
700 Property	544,000
800 Other Objects	2,895
<b>Total Support Services - Instructional Staff</b>	<b>\$3,346,853</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,292,772
200 Personnel Services - Employee Benefits	821,698
300 Purchased Professional and Technical Services	73,900
500 Other Purchased Services	43,500
600 Supplies	12,700
700 Property	3,000
800 Other Objects	26,740
<b>Total Support Services - Administration</b>	<b>\$3,274,310</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	392,887
200 Personnel Services - Employee Benefits	231,119
300 Purchased Professional and Technical Services	176,030
400 Purchased Property Services	575
500 Other Purchased Services	150
600 Supplies	5,027
800 Other Objects	6,218
<b>Total Support Services - Pupil Health</b>	<b>\$812,006</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	354,448
200 Personnel Services - Employee Benefits	111,683
300 Purchased Professional and Technical Services	55,300
400 Purchased Property Services	3,312
500 Other Purchased Services	18,980
600 Supplies	25,000
800 Other Objects	11,408
<b>Total Support Services - Business</b>	<b>\$580,131</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,313,334
200 Personnel Services - Employee Benefits	700,260
300 Purchased Professional and Technical Services	747,000
400 Purchased Property Services	1,096,050

LEA : 112674403 Northeastern York SD

Printed 7/3/2017 1:49:39 PM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	169,500
600 Supplies	239,600
700 Property	12,000
800 Other Objects	3,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,281,244</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,433,400
600 Supplies	4,000
<b>Total Student Transportation Services</b>	<b>\$2,437,400</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	63,491
200 Personnel Services - Employee Benefits	1,100
300 Purchased Professional and Technical Services	8,500
600 Supplies	500
800 Other Objects	2,000
<b>Total Support Services - Central</b>	<b>\$75,591</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	30,000
<b>Total Other Support Services</b>	<b>\$30,000</b>
<b>Total Support Services</b>	<b>\$17,636,807</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	412,020
200 Personnel Services - Employee Benefits	104,925
300 Purchased Professional and Technical Services	112,000
500 Other Purchased Services	83,785
600 Supplies	45,000
700 Property	23,000
800 Other Objects	6,500
<b>Total Student Activities</b>	<b>\$787,230</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$787,230</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	2,344,234
900 Other Uses of Funds	3,138,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,482,234</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	250,000
<b>Total Interfund Transfers - Out</b>	<b>\$250,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	400,000



<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$6,132,234
<b>TOTAL EXPENDITURES</b>	<b>\$66,291,468</b>

**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	12,000,000	12,000,000
Public Purpose (Expendable) Trust Fund	1,500,000	1,500,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,800,000	2,500,000
Other Capital Projects Fund		
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		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$17,050,000</b>	<b>\$16,750,000</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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$17,050,000</b>	<b>\$16,750,000</b>
-----------------------------------	---------------------	---------------------

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

**General Fund**

0510 Bonds Payable	62,400,000	59,300,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	900,000	900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,500,000	1,800,000
0599 Other Long-Term Liabilities	80,000,000	80,000,000

**Total General Fund**

**\$144,800,000**

**\$142,000,000**

**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

**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>\$144,800,000</b>	<b>\$142,000,000</b>



**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$144,800,000</b>	<b>\$142,000,000</b>
---------------------------	----------------------	----------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	5,200,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,200,000</b>
<b>5900 Budgetary Reserve</b>	<b>400,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,600,000</b>