

PROPOSED VERSION

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/18/2017

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

ELIZABETH HOLLEY

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Extension

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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: \$268,361.00 Approved Referendum Exception Amt: \$0.00	EPASD intends on seeking approval from PDE 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.	This the the unreserved fund balance per Board Policy
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is a reserved for the PSERS contribution, future medical needs and future technology needs of the district.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,856,936
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,356,936</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	28,121,865
7000 Revenue from State Sources	12,193,059
8000 Revenue from Federal Sources	402,955
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$40,717,879</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$50,074,815</u>

LEA : 115212503 East Pennsboro Area SD

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	20,873,348
6113 Public Utility Realty Taxes	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	58,000
6150 Current Act 511 Taxes - Proportional Assessments	5,952,123
6400 Delinquencies on Taxes Levied / Assessed by the LEA	475,000
6500 Earnings on Investments	27,000
6700 Revenues from LEA Activities	79,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	447,394
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	60,000
6990 Refunds and Other Miscellaneous Revenue	75,000

REVENUE FROM LOCAL SOURCES \$28,121,865**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	6,006,721
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,302,542
7311 Pupil Transportation Subsidy	591,600
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	140,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	58,000
7340 State Property Tax Reduction Allocation	668,366
7505 Ready to Learn Block Grant	327,237
7810 State Share of Social Security and Medicare Taxes	583,658
7820 State Share of Retirement Contributions	2,484,935

REVENUE FROM STATE SOURCES \$12,193,059**REVENUE FROM FEDERAL SOURCES**

8513 IDEA, Section 619	340,925
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	62,030

REVENUE FROM FEDERAL SOURCES \$402,955**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 40,717,879**

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$20,873,348
Amount of Tax Relief for Homestead Exclusions	<u>\$668,366</u>
Total Approx. Tax Revenue:	\$21,541,714
Approx. Tax Levy for Tax Rate Calculation:	\$22,187,281

Cumberland

Total

2016-17 Data		
a. Assessed Value	\$1,791,483,400	\$1,791,483,400
b. Real Estate Mills	11.8411	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$1,509,247,791	\$1,509,247,791
d. Assessed Value	\$1,796,497,300	\$1,796,497,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$21,213,134	\$21,213,134
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$21,213,134	\$21,213,134
(f Total * g)		
i. Base Mills Subject to Index	11.8411	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$22,187,281	\$22,187,281
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	12.3503	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,187,281	\$22,187,281
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,518,915
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,873,348
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$20,873,348	
Amount of Tax Relief for Homestead Exclusions	<u>\$668,366</u>	
Total Approx. Tax Revenue:	\$21,541,714	
Approx. Tax Levy for Tax Rate Calculation:	\$22,187,281	
	Cumberland	Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	12.1963	
q. Mills In Excess of Index (if l > p), (l - p))	0.1540	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$21,910,620	\$21,910,620
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$276,661	\$276,661
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$268,361	\$268,361

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$20,873,348
Amount of Tax Relief for Homestead Exclusions	<u>\$668,366</u>
Total Approx. Tax Revenue:	\$21,541,714
Approx. Tax Levy for Tax Rate Calculation:	\$22,187,281
	Cumberland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$668,366	Lowering RE Tax Rate	\$0	\$668,366
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$668,366

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>
Cumberland	1,796,497,300	12.3503	22,187,281			97.00000%	
Totals:	1,796,497,300		22,187,281	668,366 =	21,518,915 X	97.00000% =	20,873,348

	<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	\$5.00	\$0.00	58,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 58,000 58,000

	<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	1.100%	0.000%	5,684,000	5,684,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	268,123	268,123
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 5,952,123 5,952,123

Total Act 511, Current Taxes 6,010,123

Act 511 Tax Limit -->	1,509,247,791 X	12	18,110,973
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Cumberland	11.8411	12.3503	4.31%	No	3.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,931,470
1200 Special Programs - Elementary / Secondary	6,896,107
1300 Vocational Education	396,834
1400 Other Instructional Programs - Elementary / Secondary	65,234
1700 Higher Education Programs	225,000
Total Instruction	\$25,514,645
2000 Support Services	
2100 Support Services - Students	1,144,246
2200 Support Services - Instructional Staff	800,670
2300 Support Services - Administration	2,615,891
2400 Support Services - Pupil Health	422,484
2500 Support Services - Business	720,039
2600 Operation and Maintenance of Plant Services	2,503,840
2700 Student Transportation Services	1,676,268
2800 Support Services - Central	590,056
2900 Other Support Services	29,946
Total Support Services	\$10,503,440
3000 Operation of Non-Instructional Services	
3200 Student Activities	765,516
3300 Community Services	12,000
Total Operation of Non-Instructional Services	\$777,516
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	300,000
Total Facilities Acquisition, Construction and Improvement Services	\$300,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,422,321
5200 Interfund Transfers - Out	175,000
Total Other Expenditures and Financing Uses	\$3,597,321
Total Estimated Expenditures and Other Financing Uses	\$40,692,922

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,512,959
200 Personnel Services - Employee Benefits	6,203,237
300 Purchased Professional and Technical Services	334,534
400 Purchased Property Services	18,914
500 Other Purchased Services	1,038,477
600 Supplies	412,946
700 Property	408,830
800 Other Objects	1,573
Total Regular Programs - Elementary / Secondary	\$17,931,470
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,278,008
200 Personnel Services - Employee Benefits	1,662,763
300 Purchased Professional and Technical Services	2,930,175
500 Other Purchased Services	15,772
600 Supplies	9,389
Total Special Programs - Elementary / Secondary	\$6,896,107
1300 Vocational Education	
500 Other Purchased Services	396,834
Total Vocational Education	\$396,834
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,177
200 Personnel Services - Employee Benefits	3,144
300 Purchased Professional and Technical Services	5,465
500 Other Purchased Services	50,000
600 Supplies	398
800 Other Objects	50
Total Other Instructional Programs - Elementary / Secondary	\$65,234
1700 Higher Education Programs	
500 Other Purchased Services	225,000
Total Higher Education Programs	\$225,000
Total Instruction	\$25,514,645
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	649,677
200 Personnel Services - Employee Benefits	454,777
300 Purchased Professional and Technical Services	20,820
500 Other Purchased Services	6,215
600 Supplies	11,230
800 Other Objects	1,527
Total Support Services - Students	\$1,144,246
2200 Support Services - Instructional Staff	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	445,993
200 Personnel Services - Employee Benefits	245,506
300 Purchased Professional and Technical Services	63,469
500 Other Purchased Services	12,900
600 Supplies	29,052
800 Other Objects	3,750
Total Support Services - Instructional Staff	\$800,670
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,259,567
200 Personnel Services - Employee Benefits	839,955
300 Purchased Professional and Technical Services	329,936
400 Purchased Property Services	3,445
500 Other Purchased Services	97,271
600 Supplies	64,756
800 Other Objects	20,961
Total Support Services - Administration	\$2,615,891
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	258,575
200 Personnel Services - Employee Benefits	158,886
300 Purchased Professional and Technical Services	1,191
500 Other Purchased Services	200
600 Supplies	3,632
Total Support Services - Pupil Health	\$422,484
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	255,707
200 Personnel Services - Employee Benefits	170,868
300 Purchased Professional and Technical Services	230,614
500 Other Purchased Services	1,500
600 Supplies	61,000
800 Other Objects	350
Total Support Services - Business	\$720,039
2600 <u>Operation and Maintenance of Plant Services</u>	
300 Purchased Professional and Technical Services	1,359,804
400 Purchased Property Services	434,946
500 Other Purchased Services	95,903
600 Supplies	601,567
700 Property	10,000
800 Other Objects	1,620
Total Operation and Maintenance of Plant Services	\$2,503,840
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	31,561
500 Other Purchased Services	1,644,457
600 Supplies	250
Total Student Transportation Services	\$1,676,268

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	221,858
200 Personnel Services - Employee Benefits	162,128
300 Purchased Professional and Technical Services	166,910
500 Other Purchased Services	2,000
600 Supplies	27,160
700 Property	10,000
Total Support Services - Central	\$590,056
2900 Other Support Services	
500 Other Purchased Services	29,946
Total Other Support Services	\$29,946
Total Support Services	\$10,503,440
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	370,525
200 Personnel Services - Employee Benefits	186,658
300 Purchased Professional and Technical Services	58,521
400 Purchased Property Services	20,000
500 Other Purchased Services	43,512
600 Supplies	86,300
Total Student Activities	\$765,516
3300 Community Services	
400 Purchased Property Services	12,000
Total Community Services	\$12,000
Total Operation of Non-Instructional Services	\$777,516
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	300,000
Total Facilities Acquisition, Construction and Improvement Services	\$300,000
Total Facilities Acquisition, Construction and Improvement Services	\$300,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	200,124
900 Other Uses of Funds	3,222,197
Total Debt Service / Other Expenditures and Financing Uses	\$3,422,321
5200 Interfund Transfers - Out	
900 Other Uses of Funds	175,000
Total Interfund Transfers - Out	\$175,000
Total Other Expenditures and Financing Uses	\$3,597,321
TOTAL EXPENDITURES	\$40,692,922

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	2,825,815	2,420,749
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	625,179	775,179
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
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		
Total Cash and Short-Term Investments	\$3,500,994	\$3,245,928

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	625,179	775,179
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	\$625,179	\$775,179
TOTAL CASH AND INVESTMENTS	\$4,126,173	\$4,021,107

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
0510 Bonds Payable	3,367,033	3,367,154
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	475,377	457,377
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	696,677	796,677
0599 Other Long-Term Liabilities		
Total General Fund	\$4,539,087	\$4,621,208
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
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- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Permanent Fund		
Total Long-Term Indebtedness	\$4,539,087	\$4,621,208

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	2,825,815	2,420,749
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	625,179	775,179
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
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		
Total Short-Term Payables	\$3,500,994	\$3,245,928
TOTAL INDEBTEDNESS	\$8,040,081	\$7,867,136

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,450,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,931,893
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,381,893

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,381,893
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