

FINAL GENERAL FUND BUDGET

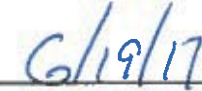
Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2017



President of the Board - Original Signature Required



Date



Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

Bill M Fendya

Contact Person

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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 : General McLane SD	COUNTY : Erie	AUN : 105253903
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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	\$34423526
Ending Unassigned Fund Balance	\$1177546
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.4%

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 <i>Richard Scoletta / by wmf</i>	DATE <i>6/27/17</i>
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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 : General McLane SD	County : Erie	AUN Number : 105253903
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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 6/19/17
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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>
1980	Act 511 Taxes: 6153 Rate has changed from previous year. 6153 Prior Year Rate: 1.000% 6153 Current Year Rate: 0.500%	Prior year amount was incorrect
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency
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.	Contingency
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Commitments for future expenditures.

<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	5,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,124,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,315,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,439,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	14,376,398
7000 Revenue from State Sources	17,192,628
8000 Revenue from Federal Sources	461,046
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$32,030,072</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$44,469,072</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	10,932,208
6112 Interim Real Estate Taxes	42,500
6113 Public Utility Realty Taxes	15,300
6114 Payments in Lieu of Current Taxes - State / Local	31,175
6140 Current Act 511 Taxes - Flat Rate Assessments	34,000
6150 Current Act 511 Taxes - Proportional Assessments	1,859,800
6400 Delinquencies on Taxes Levied / Assessed by the LEA	530,000
6500 Earnings on Investments	85,000
6700 Revenues from LEA Activities	45,950
6800 Revenues from Intermediary Sources / Pass-Through Funds	384,878
6910 Rentals	23,000
6940 Tuition from Patrons	347,582
6990 Refunds and Other Miscellaneous Revenue	45,005

REVENUE FROM LOCAL SOURCES \$14,376,398**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	10,532,134
7271 Special Education funds for School-Aged Pupils	1,475,803
7311 Pupil Transportation Subsidy	720,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,500
7340 State Property Tax Reduction Allocation	519,751
7505 Ready to Learn Block Grant	329,440
7810 State Share of Social Security and Medicare Taxes	630,000
7820 State Share of Retirement Contributions	2,945,000

REVENUE FROM STATE SOURCES \$17,192,628**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	310,141
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	85,905
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000

REVENUE FROM FEDERAL SOURCES \$461,046**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 32,030,072**

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$10,932,208
Amount of Tax Relief for Homestead Exclusions	<u>\$519,751</u>
Total Approx. Tax Revenue:	\$11,451,959
Approx. Tax Levy for Tax Rate Calculation:	\$12,031,628

Erie

Total

2016-17 Data

a. Assessed Value	\$938,544,619	\$938,544,619
b. Real Estate Mills	12.7300	

I. 2017-18 Data

c. 2015 STEB Market Value	\$882,785,920	\$882,785,920
d. Assessed Value	\$945,139,649	\$945,139,649
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations

f. 2016-17 Tax Levy	\$11,947,673	\$11,947,673
(a * b)		

2017-18 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$11,947,673	\$11,947,673
(f Total * g)		
i. Base Mills Subject to Index	12.7300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	94.96460%	94.96460%
k. Tax Levy Needed	\$12,031,628	\$12,031,628
(Approx. Tax Levy * g)		

I. 2017-18 Real Estate Tax Rate 12.7300

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$12,031,628	\$12,031,628
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,511,877
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,932,208
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,932,208	
Amount of Tax Relief for Homestead Exclusions	<u>\$519,751</u>	
Total Approx. Tax Revenue:	\$11,451,959	
Approx. Tax Levy for Tax Rate Calculation:	\$12,031,628	
	Erie	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.1628	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,440,684	\$12,440,684
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	\$10,540.00	
Number of Homestead/Farmstead Properties	3917	3917
Median Assessed Value of Homestead Properties		\$142,200

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,932,208
Amount of Tax Relief for Homestead Exclusions	<u>\$519,751</u>
Total Approx. Tax Revenue:	\$11,451,959
Approx. Tax Levy for Tax Rate Calculation:	\$12,031,628
	Erie
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$519,751	Lowering RE Tax Rate	\$0	\$519,751
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$519,751

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>
Erie	945,139,649	12.7300	12,031,628			94.96460%	
Totals:	945,139,649		12,031,628	519,751 =	11,511,877 X	94.96460% =	10,932,208

	<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	34,000
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 34,000 34,000

	<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%	1,699,800	1,699,800
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	160,000	160,000
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 1,859,800 1,859,800

Total Act 511, Current Taxes 1,893,800

Act 511 Tax Limit -->	882,785,920 X	12	10,593,431
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		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> Erie	12.7300	12.7300	0.00%	Yes	3.4%			
	<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	3.4%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.500%	-50.00%	Yes	3.4%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,375,578
1200 Special Programs - Elementary / Secondary	3,795,456
1300 Vocational Education	1,364,873
1400 Other Instructional Programs - Elementary / Secondary	461,062
1600 Adult Education Programs	3,000
Total Instruction	\$19,999,969
2000 Support Services	
2100 Support Services - Students	1,250,731
2200 Support Services - Instructional Staff	1,275,391
2300 Support Services - Administration	2,183,121
2400 Support Services - Pupil Health	468,736
2500 Support Services - Business	443,471
2600 Operation and Maintenance of Plant Services	2,672,302
2700 Student Transportation Services	2,137,285
2800 Support Services - Central	104,316
2900 Other Support Services	52,884
Total Support Services	\$10,588,237
3000 Operation of Non-Instructional Services	
3200 Student Activities	959,444
Total Operation of Non-Instructional Services	\$959,444
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	2,725,875
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$2,875,875
Total Estimated Expenditures and Other Financing Uses	\$34,423,525

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,243,630
200 Personnel Services - Employee Benefits	5,207,589
300 Purchased Professional and Technical Services	154,854
500 Other Purchased Services	375,010
600 Supplies	297,201
700 Property	97,294
Total Regular Programs - Elementary / Secondary	\$14,375,578
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,851,597
200 Personnel Services - Employee Benefits	1,091,068
300 Purchased Professional and Technical Services	324,459
500 Other Purchased Services	492,680
600 Supplies	35,652
Total Special Programs - Elementary / Secondary	\$3,795,456
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	582,578
200 Personnel Services - Employee Benefits	366,774
500 Other Purchased Services	392,788
600 Supplies	18,247
700 Property	4,486
Total Vocational Education	\$1,364,873
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	41,757
200 Personnel Services - Employee Benefits	27,583
300 Purchased Professional and Technical Services	324,722
500 Other Purchased Services	67,000
Total Other Instructional Programs - Elementary / Secondary	\$461,062
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	3,000
Total Adult Education Programs	\$3,000
Total Instruction	\$19,999,969
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	722,085
200 Personnel Services - Employee Benefits	468,801
500 Other Purchased Services	4,000
600 Supplies	54,345
800 Other Objects	1,500
Total Support Services - Students	\$1,250,731
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	526,173

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	452,231
300 Purchased Professional and Technical Services	1,670
400 Purchased Property Services	41,430
500 Other Purchased Services	38,226
600 Supplies	196,523
700 Property	18,629
800 Other Objects	509
Total Support Services - Instructional Staff	\$1,275,391
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,243,717
200 Personnel Services - Employee Benefits	688,037
300 Purchased Professional and Technical Services	101,928
500 Other Purchased Services	52,268
600 Supplies	63,607
700 Property	7,760
800 Other Objects	25,804
Total Support Services - Administration	\$2,183,121
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	265,534
200 Personnel Services - Employee Benefits	190,622
300 Purchased Professional and Technical Services	180
600 Supplies	9,100
700 Property	3,300
Total Support Services - Pupil Health	\$468,736
2500 Support Services - Business	
100 Personnel Services - Salaries	222,075
200 Personnel Services - Employee Benefits	156,657
300 Purchased Professional and Technical Services	2,512
500 Other Purchased Services	16,752
600 Supplies	44,475
800 Other Objects	1,000
Total Support Services - Business	\$443,471
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,003,696
200 Personnel Services - Employee Benefits	742,767
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	640,979
500 Other Purchased Services	121,410
600 Supplies	95,000
700 Property	6,950
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$2,672,302
2700 Student Transportation Services	
100 Personnel Services - Salaries	995,845
200 Personnel Services - Employee Benefits	526,848

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	4,069
400 Purchased Property Services	6,326
500 Other Purchased Services	62,857
600 Supplies	276,140
700 Property	265,000
800 Other Objects	200
Total Student Transportation Services	\$2,137,285
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	60,251
200 Personnel Services - Employee Benefits	40,565
500 Other Purchased Services	3,500
Total Support Services - Central	\$104,316
2900 <u>Other Support Services</u>	
500 Other Purchased Services	52,884
Total Other Support Services	\$52,884
Total Support Services	\$10,588,237
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	500,463
200 Personnel Services - Employee Benefits	251,045
300 Purchased Professional and Technical Services	42,268
400 Purchased Property Services	9,900
500 Other Purchased Services	88,354
600 Supplies	10,200
700 Property	56,414
800 Other Objects	800
Total Student Activities	\$959,444
Total Operation of Non-Instructional Services	\$959,444
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,725,875
Total Interfund Transfers - Out	\$2,725,875
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$2,875,875
TOTAL EXPENDITURES	\$34,423,525

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	14,000,000	14,000,000
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	4,900,000	5,391,245
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	50,000	50,000
Other Agency Fund		
Permanent Fund	480,000	500,000
Total Cash and Short-Term Investments	\$19,480,000	\$19,991,245

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	713,700	661,200
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	\$713,700	\$661,200
TOTAL CASH AND INVESTMENTS	\$20,193,700	\$20,652,445

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,700,000	1,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	615,000	615,000
0599 Other Long-Term Liabilities	47,586,000	47,586,000

Total General Fund	\$49,901,000	\$50,001,000
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

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<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities	970,000	970,000
Total Food Service / Cafeteria Operations Fund	\$970,000	\$970,000
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	\$50,871,000	\$50,971,000

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	4,000,000	4,200,000
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	50,000	50,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	70,000	70,000
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	\$4,120,000	\$4,320,000
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TOTAL INDEBTEDNESS	\$54,991,000	\$55,291,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	5,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,868,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,177,547
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,045,547
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,200,547