

FINAL GENERAL FUND BUDGET

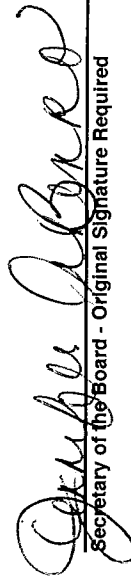
Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/16/2017



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Jennifer Benko

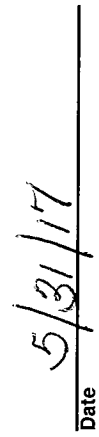
Contact Person

jbenko@doversd.org

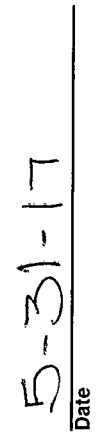
Email Address



Date



Date



Date

(717)292-3671 Extn :80202

Telephone Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Dover Area SD	COUNTY : York	AUN : 112671803
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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

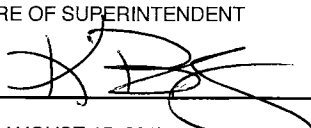
If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$62414701
Ending Unassigned Fund Balance	\$4089313
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.6%

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

Yes
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 5-31-17
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DUE DATE: AUGUST 15, 2017

FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Dover Area SD	County : York	AUN Number : 112671803
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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 4/18/17
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary 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.	Estimated Unassigned Fund Balance is 6.55% of Budgeted 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.	Funds are committed for required retirement contributions, technology, health insurance premiums, and debt principal
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is for future capital project costs.

<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	3,397,900
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,714,390
0840 Assigned Fund Balance	334,553
0850 Unassigned Fund Balance	4,089,313
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,138,256</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	36,568,151
7000 Revenue from State Sources	22,948,504
8000 Revenue from Federal Sources	725,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$60,241,655</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$72,379,911</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	28,571,219
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	40,000
6114 Payments in Lieu of Current Taxes - State / Local	232
6150 Current Act 511 Taxes - Proportional Assessments	5,570,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	260,000
6700 Revenues from LEA Activities	169,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	690,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	4,500
6940 Tuition from Patrons	63,700
6990 Refunds and Other Miscellaneous Revenue	33,750

REVENUE FROM LOCAL SOURCES \$36,568,151**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	11,038,710
7160 Tuition for Orphans Subsidy	60,000
7220 Vocational Education	125,000
7250 Migratory Children	120
7271 Special Education funds for School-Aged Pupils	1,943,978
7311 Pupil Transportation Subsidy	1,250,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,200,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	1,275,874
7505 Ready to Learn Block Grant	560,822
7810 State Share of Social Security and Medicare Taxes	1,200,056
7820 State Share of Retirement Contributions	4,203,944

REVENUE FROM STATE SOURCES \$22,948,504**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	500,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	90,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	110,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$725,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	60,241,655

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$28,571,219
Amount of Tax Relief for Homestead Exclusions	<u>\$1,275,874</u>
Total Approx. Tax Revenue:	\$29,847,093
Approx. Tax Levy for Tax Rate Calculation:	\$30,002,614

York

Total

2016-17 Data

a. Assessed Value	\$1,355,710,651	\$1,355,710,651
b. Real Estate Mills	21.9340	

I. 2017-18 Data

c. 2015 STEB Market Value	\$1,458,140,791	\$1,458,140,791
d. Assessed Value	\$1,367,858,755	\$1,367,858,755
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations

f. 2016-17 Tax Levy	\$29,736,157	\$29,736,157
(a * b)		

2017-18 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$29,736,157	\$29,736,157
(f Total * g)		
i. Base Mills Subject to Index	21.9340	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	99.45862%	99.45862%
k. Tax Levy Needed	\$30,002,614	\$30,002,614
(Approx. Tax Levy * g)		

I. 2017-18 Real Estate Tax Rate	21.9340	
(k / d * 1000)		

III. m. Tax Levy Generated by Mills	\$30,002,614	\$30,002,614
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,726,740
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,571,219
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,571,219	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,275,874</u>	
Total Approx. Tax Revenue:	\$29,847,093	
Approx. Tax Levy for Tax Rate Calculation:	\$30,002,614	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.6797	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,022,626	\$31,022,626
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	\$8,169	
Number of Homestead/Farmstead Properties	7028	7028
Median Assessed Value of Homestead Properties		\$122,620

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,571,219
Amount of Tax Relief for Homestead Exclusions	<u>\$1,275,874</u>
Total Approx. Tax Revenue:	\$29,847,093
Approx. Tax Levy for Tax Rate Calculation:	\$30,002,614

York	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,275,874	Lowering RE Tax Rate	\$0		\$1,275,874
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,275,874

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	1,367,858,755	21.9340	30,002,614			99.45862%	
Totals:	1,367,858,755		30,002,614	- 1,275,874	= 28,726,740	X 99.45862%	= 28,571,219

	<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 0

	<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	0.900%	0.000%	5,150,000	5,150,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	420,000	420,000
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 5,570,000 5,570,000

Total Act 511, Current Taxes 5,570,000

Act 511 Tax Limit -->	1,458,140,791	X	12	17,497,689
	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> York	21.9340	21.9340	0.00%	Yes	3.4%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.4%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>					3.4%			
6151	Current Act 511 Earned Income Taxes	0.900%	0.900%	0.00%	Yes	3.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	25,697,205
1200 Special Programs - Elementary / Secondary	8,859,841
1300 Vocational Education	3,509,908
1400 Other Instructional Programs - Elementary / Secondary	343,782
1700 Higher Education Programs	41,000
Total Instruction	\$38,451,736
2000 Support Services	
2100 Support Services - Students	1,713,198
2200 Support Services - Instructional Staff	3,122,936
2300 Support Services - Administration	2,578,571
2400 Support Services - Pupil Health	785,568
2500 Support Services - Business	924,509
2600 Operation and Maintenance of Plant Services	4,306,654
2700 Student Transportation Services	3,291,794
2800 Support Services - Central	971,946
2900 Other Support Services	30,000
Total Support Services	\$17,725,176
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,026,107
Total Operation of Non-Instructional Services	\$1,026,107
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,111,682
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$5,211,682
Total Estimated Expenditures and Other Financing Uses	\$62,414,701

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,613,575
200 Personnel Services - Employee Benefits	8,668,158
300 Purchased Professional and Technical Services	428,275
400 Purchased Property Services	5,050
500 Other Purchased Services	1,532,700
600 Supplies	434,957
700 Property	14,490
Total Regular Programs - Elementary / Secondary	\$25,697,205
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,065,043
200 Personnel Services - Employee Benefits	2,167,583
300 Purchased Professional and Technical Services	2,961,585
400 Purchased Property Services	250
500 Other Purchased Services	643,770
600 Supplies	15,210
700 Property	6,400
Total Special Programs - Elementary / Secondary	\$8,859,841
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,149,975
200 Personnel Services - Employee Benefits	765,360
300 Purchased Professional and Technical Services	19,300
400 Purchased Property Services	6,000
500 Other Purchased Services	1,407,423
600 Supplies	103,500
700 Property	41,900
800 Other Objects	16,450
Total Vocational Education	\$3,509,908
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	193,519
200 Personnel Services - Employee Benefits	117,013
500 Other Purchased Services	28,250
600 Supplies	5,000
Total Other Instructional Programs - Elementary / Secondary	\$343,782
1700 <u>Higher Education Programs</u>	
500 Other Purchased Services	41,000
Total Higher Education Programs	\$41,000
Total Instruction	\$38,451,736
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	783,652
200 Personnel Services - Employee Benefits	518,283
300 Purchased Professional and Technical Services	407,763

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	3,500
Total Support Services - Students	\$1,713,198
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,013,760
200 Personnel Services - Employee Benefits	856,456
300 Purchased Professional and Technical Services	551,925
400 Purchased Property Services	20,000
500 Other Purchased Services	12,750
600 Supplies	161,850
700 Property	506,195
Total Support Services - Instructional Staff	\$3,122,936
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,380,319
200 Personnel Services - Employee Benefits	982,000
300 Purchased Professional and Technical Services	137,100
500 Other Purchased Services	25,632
600 Supplies	46,520
800 Other Objects	7,000
Total Support Services - Administration	\$2,578,571
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	372,287
200 Personnel Services - Employee Benefits	284,022
300 Purchased Professional and Technical Services	111,821
400 Purchased Property Services	1,650
600 Supplies	14,188
700 Property	1,600
Total Support Services - Pupil Health	\$785,568
2500 Support Services - Business	
100 Personnel Services - Salaries	359,417
200 Personnel Services - Employee Benefits	249,817
300 Purchased Professional and Technical Services	43,350
500 Other Purchased Services	2,100
600 Supplies	143,250
700 Property	1,000
800 Other Objects	125,575
Total Support Services - Business	\$924,509
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,323,171
200 Personnel Services - Employee Benefits	922,275
400 Purchased Property Services	678,196
500 Other Purchased Services	257,662
600 Supplies	1,115,500
700 Property	9,500
800 Other Objects	350
Total Operation and Maintenance of Plant Services	\$4,306,654

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	29,044
200 Personnel Services - Employee Benefits	22,525
300 Purchased Professional and Technical Services	5,500
500 Other Purchased Services	3,226,525
600 Supplies	8,000
800 Other Objects	200
Total Student Transportation Services	\$3,291,794
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	398,908
200 Personnel Services - Employee Benefits	334,513
300 Purchased Professional and Technical Services	191,525
400 Purchased Property Services	500
500 Other Purchased Services	350
600 Supplies	42,350
700 Property	3,500
800 Other Objects	300
Total Support Services - Central	\$971,946
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$17,725,176
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	520,044
200 Personnel Services - Employee Benefits	133,888
300 Purchased Professional and Technical Services	80,450
400 Purchased Property Services	25,000
500 Other Purchased Services	101,250
600 Supplies	127,015
700 Property	33,060
800 Other Objects	5,400
Total Student Activities	\$1,026,107
Total Operation of Non-Instructional Services	\$1,026,107
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,340,682
900 Other Uses of Funds	3,771,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,111,682
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$5,211,682
TOTAL EXPENDITURES	\$62,414,701

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	15,536,156	13,423,312
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	2,263,975	2,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	320,000	210,000
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		
Total Cash and Short-Term Investments	\$18,170,131	\$15,683,312

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	7,000,000	7,000,000
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	\$7,000,000	\$7,000,000
TOTAL CASH AND INVESTMENTS	\$25,170,131	\$22,683,312

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
0510 Bonds Payable	45,850,612	41,053,678
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	513,647	194,568
0540 Accumulated Compensated Absences	1,319,074	1,359,074
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities	1,000,000	1,150,000
Total General Fund	\$48,683,333	\$43,757,320
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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$48,683,333	\$43,757,320

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

TOTAL INDEBTEDNESS	\$48,683,333	\$43,757,320
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Account Description	Amounts
0810 Nonspendable Fund Balance	3,397,900
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,541,344
0840 Assigned Fund Balance	334,553
0850 Unassigned Fund Balance	4,089,313
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,965,210
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,463,110