

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Sheryl J Pursel

(717)898-5604

Extn :

Contact Person

Telephone

Extension

sheryl_pursel@hempfieldsd.org

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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: \$2,195,591.00 Approved Referendum Exception Amt: \$0.00	This will be completed when the Referendum Exception portal is opened at PDE.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve is less than 1% of planned expenditures to be available for unanticipated uncontrollable costs not expected in the General Fund Budget.
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.	Unassigned Fund Balance is contingency for cash flow disruptions for unexpected occurrences during the fiscal year.
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 has been set aside to assist with Capital Reserve expenses and funding of 1:1 initiatives.

<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	
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	6,712,434
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,712,434</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	87,891,077
7000 Revenue from State Sources	31,707,106
8000 Revenue from Federal Sources	977,000
9000 Other Financing Sources	100,000
Total Estimated Revenues And Other Financing Sources	<u>\$120,675,183</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$129,387,617</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	75,578,577
6112 Interim Real Estate Taxes	325,000
6113 Public Utility Realty Taxes	90,000
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6150 Current Act 511 Taxes - Proportional Assessments	8,225,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	261,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,254,500
6910 Rentals	150,000
6940 Tuition from Patrons	157,000
6960 Services Provided Other Local Governmental Units / LEAs	535,000
6990 Refunds and Other Miscellaneous Revenue	175,000

REVENUE FROM LOCAL SOURCES \$87,891,077**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	12,568,806
7160 Tuition for Orphans Subsidy	120,000
7271 Special Education funds for School-Aged Pupils	3,640,186
7311 Pupil Transportation Subsidy	1,400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	550,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	135,000
7340 State Property Tax Reduction Allocation	1,650,000
7505 Ready to Learn Block Grant	711,433
7810 State Share of Social Security and Medicare Taxes	2,079,248
7820 State Share of Retirement Contributions	8,852,433

REVENUE FROM STATE SOURCES \$31,707,106**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	610,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	190,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	77,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

REVENUE FROM FEDERAL SOURCES \$977,000

Amount

OTHER FINANCING SOURCES

9350 Enterprise Fund Transfers 100,000

OTHER FINANCING SOURCES \$100,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 120,675,183

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$75,578,577
Amount of Tax Relief for Homestead Exclusions	<u>\$1,650,000</u>
Total Approx. Tax Revenue:	\$77,228,577
Approx. Tax Levy for Tax Rate Calculation:	\$78,379,520

	Lancaster	Total
<hr/>		
2016-17 Data		
a. Assessed Value	\$3,676,622,600	\$3,676,622,600
b. Real Estate Mills	20.1246	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$4,066,147,953	\$4,066,147,953
d. Assessed Value	\$3,691,661,900	\$3,691,661,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2016-17 Calculations		
f. 2016-17 Tax Levy	\$73,990,559	\$73,990,559
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2016-17 Tax Levy	\$73,990,559	\$73,990,559
(f Total * g)		
i. Base Mills Subject to Index	20.1246	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.50000%	98.50000%
k. Tax Levy Needed	\$78,379,520	\$78,379,520
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	21.2315	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$78,379,520	\$78,379,520
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$76,729,520
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$75,578,577
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$75,578,577
Amount of Tax Relief for Homestead Exclusions	<u>\$1,650,000</u>
Total Approx. Tax Revenue:	\$77,228,577
Approx. Tax Levy for Tax Rate Calculation:	\$78,379,520

	Lancaster	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.6277	
q. Mills In Excess of Index (if l > p), (l - p))	0.6038	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$76,150,494	\$76,150,494
IV. s. Millage Rate within Index? (if l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$2,229,026	\$2,229,026
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$2,195,591	\$2,195,591

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): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$75,578,577
Amount of Tax Relief for Homestead Exclusions	<u>\$1,650,000</u>
Total Approx. Tax Revenue:	\$77,228,577
Approx. Tax Levy for Tax Rate Calculation:	\$78,379,520

Lancaster	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,650,000	Lowering RE Tax Rate	\$0	\$1,650,000
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,650,000

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>
Lancaster	3,691,661,900	21.2315	78,379,520			98.50000%	
Totals:	3,691,661,900		78,379,520	1,650,000	76,729,520	98.50000%	75,578,577

	<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>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	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	0.500%	0.000%	7,100,000	7,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,125,000	1,125,000
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 8,225,000 8,225,000

Total Act 511, Current Taxes 8,225,000

Act 511 Tax Limit -->	4,066,147,953	X	12	48,793,775
	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> Lancaster	20.1246	21.2315	5.51%	No	2.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	57,877,061
1200 Special Programs - Elementary / Secondary	16,919,175
1300 Vocational Education	1,385,800
1400 Other Instructional Programs - Elementary / Secondary	710,320
Total Instruction	\$76,892,356
2000 Support Services	
2100 Support Services - Students	4,675,724
2200 Support Services - Instructional Staff	2,589,668
2300 Support Services - Administration	5,392,236
2400 Support Services - Pupil Health	1,307,462
2500 Support Services - Business	1,559,549
2600 Operation and Maintenance of Plant Services	8,553,057
2700 Student Transportation Services	4,386,474
2800 Support Services - Central	2,770,569
2900 Other Support Services	61,200
Total Support Services	\$31,295,939
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,961,646
Total Operation of Non-Instructional Services	\$1,961,646
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	10,020,000
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$11,020,000
Total Estimated Expenditures and Other Financing Uses	\$121,169,941

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	33,226,713
200 Personnel Services - Employee Benefits	20,746,523
300 Purchased Professional and Technical Services	266,934
400 Purchased Property Services	356,373
500 Other Purchased Services	1,742,135
600 Supplies	1,448,604
700 Property	82,532
800 Other Objects	7,247
Total Regular Programs - Elementary / Secondary	\$57,877,061
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,265,173
200 Personnel Services - Employee Benefits	4,969,179
300 Purchased Professional and Technical Services	3,409,829
400 Purchased Property Services	10,800
500 Other Purchased Services	1,146,204
600 Supplies	112,860
700 Property	3,240
800 Other Objects	1,890
Total Special Programs - Elementary / Secondary	\$16,919,175
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	255,000
500 Other Purchased Services	969,000
800 Other Objects	161,800
Total Vocational Education	\$1,385,800
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	404,601
200 Personnel Services - Employee Benefits	279,434
300 Purchased Professional and Technical Services	16,167
500 Other Purchased Services	765
600 Supplies	8,945
800 Other Objects	408
Total Other Instructional Programs - Elementary / Secondary	\$710,320
Total Instruction	\$76,892,356
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,803,584
200 Personnel Services - Employee Benefits	1,808,134
300 Purchased Professional and Technical Services	35,522
500 Other Purchased Services	10,659
600 Supplies	16,601
800 Other Objects	1,224
Total Support Services - Students	\$4,675,724

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,406,774
200 Personnel Services - Employee Benefits	791,218
300 Purchased Professional and Technical Services	123,140
400 Purchased Property Services	5,100
500 Other Purchased Services	7,446
600 Supplies	225,599
700 Property	29,580
800 Other Objects	811
Total Support Services - Instructional Staff	\$2,589,668
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,904,174
200 Personnel Services - Employee Benefits	2,031,816
300 Purchased Professional and Technical Services	345,474
500 Other Purchased Services	61,404
600 Supplies	21,165
800 Other Objects	28,203
Total Support Services - Administration	\$5,392,236
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	784,417
200 Personnel Services - Employee Benefits	487,804
300 Purchased Professional and Technical Services	7,140
500 Other Purchased Services	3,366
600 Supplies	24,480
800 Other Objects	255
Total Support Services - Pupil Health	\$1,307,462
2500 Support Services - Business	
100 Personnel Services - Salaries	865,269
200 Personnel Services - Employee Benefits	581,621
300 Purchased Professional and Technical Services	36,465
400 Purchased Property Services	6,120
500 Other Purchased Services	11,118
600 Supplies	26,826
800 Other Objects	32,130
Total Support Services - Business	\$1,559,549
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,605,265
200 Personnel Services - Employee Benefits	2,055,063
300 Purchased Professional and Technical Services	224,400
400 Purchased Property Services	2,312,340
500 Other Purchased Services	324,361
600 Supplies	990,573
700 Property	37,638
800 Other Objects	3,417
Total Operation and Maintenance of Plant Services	\$8,553,057

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	113,801
200 Personnel Services - Employee Benefits	79,092
500 Other Purchased Services	4,184,911
600 Supplies	8,262
800 Other Objects	408
Total Student Transportation Services	\$4,386,474
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	991,791
200 Personnel Services - Employee Benefits	610,821
300 Purchased Professional and Technical Services	46,512
400 Purchased Property Services	167,484
500 Other Purchased Services	179,010
600 Supplies	546,669
700 Property	226,440
800 Other Objects	1,842
Total Support Services - Central	\$2,770,569
2900 <u>Other Support Services</u>	
500 Other Purchased Services	61,200
Total Other Support Services	\$61,200
Total Support Services	\$31,295,939
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	987,866
200 Personnel Services - Employee Benefits	478,218
300 Purchased Professional and Technical Services	164,883
400 Purchased Property Services	1,020
500 Other Purchased Services	138,312
600 Supplies	126,582
700 Property	11,730
800 Other Objects	53,035
Total Student Activities	\$1,961,646
Total Operation of Non-Instructional Services	\$1,961,646
5000 <u>Other Expenditures and Financing Uses</u>	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,020,000
Total Interfund Transfers - Out	\$10,020,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$11,020,000
TOTAL EXPENDITURES	\$121,169,941

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	14,000,000	14,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,000,000	1,500,000
Other Capital Projects Fund		
Debt Service Fund	4,900,000	4,400,000
Food Service / Cafeteria Operations Fund	100,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	9,000,000	8,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$30,200,000	\$28,750,000

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		

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Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$30,200,000** **\$28,750,000**

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
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total General Fund

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		

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	15,000,000	15,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	800,000	1,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$16,300,000	\$16,900,000
TOTAL INDEBTEDNESS	\$16,300,000	\$16,900,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	6,217,676
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,217,676
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,217,676