



# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

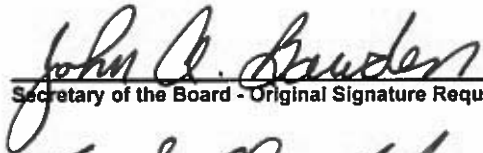
Date of Adoption of the General Fund Budget: 06/08/2017



\_\_\_\_\_  
President of the Board - Original Signature Required

6/8/2017

\_\_\_\_\_  
Date



\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6/8/2017

\_\_\_\_\_  
Date



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6/8/2017

\_\_\_\_\_  
Date

John Bowden

\_\_\_\_\_  
Contact Person

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Extn :

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Telephone

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Extension

john\_bowden@pequeavalley.org

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Email Address

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Pequea Valley SD	<b>County :</b> Lancaster	<b>AUN Number :</b> 113365303
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6/8/2017
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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.	For unanticipated expenses
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	For unanticipated expenses not budgeted for
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Future PSERS and Healthcare costs

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	68,015
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,200,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,604,578
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$11,804,578</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	26,681,032
7000 Revenue from State Sources	8,143,413
8000 Revenue from Federal Sources	1,180,584
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$36,005,029</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$47,809,607</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	22,763,901
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	24,000
6114 Payments in Lieu of Current Taxes - State / Local	1,000
6150 Current Act 511 Taxes - Proportional Assessments	2,540,531
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	25,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	375,000
6910 Rentals	3,500
6940 Tuition from Patrons	135,000
6990 Refunds and Other Miscellaneous Revenue	22,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$26,681,032</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	2,767,645
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	862,378
7311 Pupil Transportation Subsidy	1,090,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	315,381
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,715
7340 State Property Tax Reduction Allocation	375,151
7505 Ready to Learn Block Grant	113,000
7810 State Share of Social Security and Medicare Taxes	485,336
7820 State Share of Retirement Contributions	2,017,807
<b>REVENUE FROM STATE SOURCES</b>	<b>\$8,143,413</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	983,777
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	196,807
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,180,584</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>36,005,029</b>

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$22,763,901
Amount of Tax Relief for Homestead Exclusions	<u>\$375,444</u>
Total Approx. Tax Revenue:	\$23,139,345
Approx. Tax Levy for Tax Rate Calculation:	\$24,087,841

Lancaster

Total

2016-17 Data		
a. Assessed Value	\$1,295,302,400	\$1,295,302,400
b. Real Estate Mills	18.1217	
<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$1,497,955,280	\$1,497,955,280
d. Assessed Value	\$1,303,165,500	\$1,303,165,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2016-17 Calculations</b>		
f. 2016-17 Tax Levy	\$23,473,082	\$23,473,082
(a * b)		
<b>2017-18 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$23,473,082	\$23,473,082
(f Total * g)		
i. Base Mills Subject to Index	18.1217	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$24,087,841	\$24,087,841
(Approx. Tax Levy * g)		
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>18.4841</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$24,087,841	\$24,087,841
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,712,397
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,763,901
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$22,763,901</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$375,444</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$23,139,345</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$24,087,841</b>	
	<b>Lancaster</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	18.5747	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,205,908	\$24,205,908
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$4,948.00	
Number of Homestead/Farmstead Properties	4105	4105
Median Assessed Value of Homestead Properties		\$167,850

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Act 1 Index (current): 2.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$22,763,901</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$375,444</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$23,139,345</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$24,087,841</b>

<b>Lancaster</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$375,151	Lowering RE Tax Rate	\$0	\$375,151
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$293			\$293
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$375,444</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lancaster	1,303,165,500	18.4841	24,087,841			96.00000%	
<b>Totals:</b>	<b>1,303,165,500</b>		<b>24,087,841</b>	<b>375,444</b>	<b>= 23,712,397</b>	<b>X 96.00000%</b>	<b>= 22,763,901</b>

	<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	0.500%	0.000%	2,240,531	2,240,531
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	300,000	300,000
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 2,540,531 2,540,531**

**Total Act 511, Current Taxes 2,540,531**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,497,955,280</b>	<b>X</b>	<b>12</b>	<b>17,975,463</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	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				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Lancaster	18.1217	18.4841	2.00%	Yes	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	1.000%	1.000%	0.00%	Yes	2.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,928,098
1200 Special Programs - Elementary / Secondary	4,244,102
1300 Vocational Education	919,115
1400 Other Instructional Programs - Elementary / Secondary	142,469
1500 Nonpublic School Programs	32,500
<b>Total Instruction</b>	<b>\$19,266,284</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,634,519
2200 Support Services - Instructional Staff	1,797,248
2300 Support Services - Administration	2,296,368
2400 Support Services - Pupil Health	402,428
2500 Support Services - Business	630,270
2600 Operation and Maintenance of Plant Services	2,607,484
2700 Student Transportation Services	2,471,131
2800 Support Services - Central	254,867
2900 Other Support Services	25,500
<b>Total Support Services</b>	<b>\$12,119,815</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	728,017
3300 Community Services	15,395
<b>Total Operation of Non-Instructional Services</b>	<b>\$743,412</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	4,203,053
5900 Budgetary Reserve	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,603,053</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$36,732,564</b>

## 2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,952,686
200 Personnel Services - Employee Benefits	4,279,687
300 Purchased Professional and Technical Services	1,067,704
400 Purchased Property Services	111,740
500 Other Purchased Services	892,000
600 Supplies	624,281
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$13,928,098</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,172,074
200 Personnel Services - Employee Benefits	735,915
300 Purchased Professional and Technical Services	1,219,700
400 Purchased Property Services	27,000
500 Other Purchased Services	1,082,813
600 Supplies	4,600
800 Other Objects	2,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,244,102</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	122,741
200 Personnel Services - Employee Benefits	77,066
500 Other Purchased Services	660,000
600 Supplies	3,800
800 Other Objects	55,508
<b>Total Vocational Education</b>	<b>\$919,115</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	76,707
200 Personnel Services - Employee Benefits	48,162
300 Purchased Professional and Technical Services	1,100
500 Other Purchased Services	15,700
600 Supplies	800
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$142,469</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	32,500
<b>Total Nonpublic School Programs</b>	<b>\$32,500</b>
<b>Total Instruction</b>	<b>\$19,266,284</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	978,435
200 Personnel Services - Employee Benefits	614,334
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	25,800
600 Supplies	13,450
800 Other Objects	1,500

## 2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$1,634,519</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	496,967
200 Personnel Services - Employee Benefits	489,432
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	124,375
500 Other Purchased Services	66,900
600 Supplies	142,424
700 Property	410,300
800 Other Objects	1,850
<b>Total Support Services - Instructional Staff</b>	<b>\$1,797,248</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,269,283
200 Personnel Services - Employee Benefits	801,749
300 Purchased Professional and Technical Services	107,500
500 Other Purchased Services	26,800
600 Supplies	37,036
800 Other Objects	54,000
<b>Total Support Services - Administration</b>	<b>\$2,296,368</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	155,934
200 Personnel Services - Employee Benefits	97,907
300 Purchased Professional and Technical Services	139,188
500 Other Purchased Services	500
600 Supplies	8,899
<b>Total Support Services - Pupil Health</b>	<b>\$402,428</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	366,902
200 Personnel Services - Employee Benefits	231,568
400 Purchased Property Services	500
500 Other Purchased Services	1,300
600 Supplies	15,000
800 Other Objects	15,000
<b>Total Support Services - Business</b>	<b>\$630,270</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	528,609
200 Personnel Services - Employee Benefits	333,100
300 Purchased Professional and Technical Services	72,000
400 Purchased Property Services	1,061,260
500 Other Purchased Services	215,500
600 Supplies	371,915
700 Property	22,500
800 Other Objects	2,600
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,607,484</b>

## 2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	54,126
200 Personnel Services - Employee Benefits	33,984
500 Other Purchased Services	2,380,521
600 Supplies	2,500
<b>Total Student Transportation Services</b>	<b>\$2,471,131</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	63,149
200 Personnel Services - Employee Benefits	35,059
300 Purchased Professional and Technical Services	86,450
500 Other Purchased Services	59,609
600 Supplies	2,500
800 Other Objects	8,100
<b>Total Support Services - Central</b>	<b>\$254,867</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	25,500
<b>Total Other Support Services</b>	<b>\$25,500</b>
<b>Total Support Services</b>	<b>\$12,119,815</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	338,613
200 Personnel Services - Employee Benefits	212,606
300 Purchased Professional and Technical Services	36,130
400 Purchased Property Services	6,720
500 Other Purchased Services	76,810
600 Supplies	25,126
700 Property	26,642
800 Other Objects	5,370
<b>Total Student Activities</b>	<b>\$728,017</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	4,395
600 Supplies	2,000
800 Other Objects	2,000
<b>Total Community Services</b>	<b>\$15,395</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$743,412</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	4,203,053
<b>Total Interfund Transfers - Out</b>	<b>\$4,203,053</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	400,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$4,603,053
<b>TOTAL EXPENDITURES</b>	<b>\$36,732,564</b>



**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	11,500,000	11,000,000
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		
Other Capital Projects Fund	2,800,000	2,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	125,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,350,000	1,200,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	51,000	48,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$15,851,000</b>	<b>\$14,873,000</b>
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**Long-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$15,851,000** **\$14,873,000**

**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

## 2017-2018 Final General Fund Budget

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**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		

**Short-Term Payables**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	4,182,981	3,854,156
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		
<b>Total Short-Term Payables</b>	<b>\$4,182,981</b>	<b>\$3,854,156</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$4,182,981</b>	<b>\$3,854,156</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	68,015
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,200,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,877,043
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$11,077,043</b>
<b>5900 Budgetary Reserve</b>	<b>400,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$11,545,058</b>