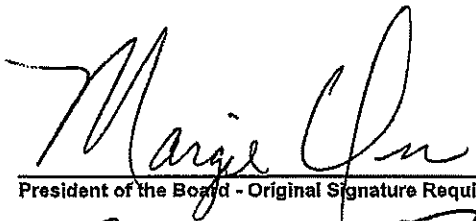


FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

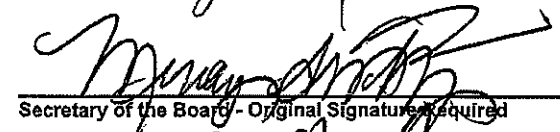
Date of Adoption of the General Fund Budget: 06/21/2017



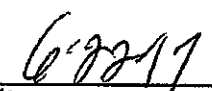
President of the Board - Original Signature Required



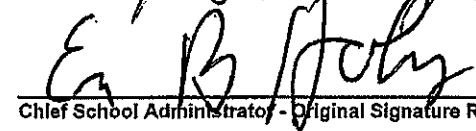
Date



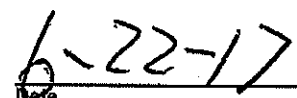
Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

Richard B Snodgrass

Contact Person

(717)881-7197

Extn :

Telephone

Extension

snodgric@ycs.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : York City SD	COUNTY : York	AUN : 112679002
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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	\$137738991
Ending Unassigned Fund Balance	\$12687218
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.2%

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>Em B Johnson</i>	DATE <i>Em B Johnson 6-28-17</i>
--	-------------------------------------

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 : York City SD	County : York	AUN Number : 112679002
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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 6-22-17
---	------------------------

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.	Reserve for unanticipated expenditures.
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.	Reserve for changes in funding and funding for operations and changes in operations.

<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	4,688,585
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	14,570,673
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,570,673</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	35,524,206
7000 Revenue from State Sources	92,802,331
8000 Revenue from Federal Sources	7,539,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$135,865,536</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$150,436,209</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	26,649,805
6113 Public Utility Realty Taxes	33,000
6114 Payments in Lieu of Current Taxes - State / Local	140,000
6150 Current Act 511 Taxes - Proportional Assessments	2,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,400,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	38,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,724,000
6910 Rentals	354,400
6920 Contributions and Donations from Private Sources	10,000
6990 Refunds and Other Miscellaneous Revenue	300,000
REVENUE FROM LOCAL SOURCES	\$35,524,205
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	64,986,017
7271 Special Education funds for School-Aged Pupils	6,029,805
7280 Adult Literacy	328,000
7292 Pre-K Counts	1,776,500
7311 Pupil Transportation Subsidy	382,229
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,700,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	123,000
7340 State Property Tax Reduction Allocation	2,903,009
7505 Ready to Learn Block Grant	1,566,041
7810 State Share of Social Security and Medicare Taxes	2,104,264
7820 State Share of Retirement Contributions	9,903,466
REVENUE FROM STATE SOURCES	\$92,802,331
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	104,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	4,500,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	670,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	350,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,110,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	500,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	225,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	80,000
REVENUE FROM FEDERAL SOURCES	\$7,539,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	135,865,536

Act 1 Index (current): 4.0%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,549,805	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,903,009</u>	
Total Approx. Tax Revenue:	\$29,452,814	
Approx. Tax Levy for Tax Rate Calculation:	\$33,420,026	
	York	Total
<hr/>		
2016-17 Data		
a. Assessed Value	\$994,181,156	\$994,181,156
b. Real Estate Mills	33.7361	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$990,021,227	\$990,021,227
d. Assessed Value	\$990,630,975	\$990,630,975
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2016-17 Calculations		
f. 2016-17 Tax Levy	\$33,539,795	\$33,539,795
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$33,539,795	\$33,539,795
(f Total * g)		
i. Base Mills Subject to Index	33.7361	
(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	87.00000%	87.00000%
k. Tax Levy Needed	\$33,420,026	\$33,420,026
(Approx. Tax Levy * g)		
l. 2017-18 Real Estate Tax Rate	33.7361	
(k / d * 1000)		
iii. m. Tax Levy Generated by Mills	\$33,420,026	\$33,420,026
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,517,017
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$26,549,805
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$26,549,805	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,903,009</u>	
Total Approx. Tax Revenue:	\$29,452,814	
Approx. Tax Levy for Tax Rate Calculation:	\$33,420,026	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	35.0855	
q. Mills In Excess of Index (If $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$34,756,783	\$34,756,783
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 ($t * \text{Est. Pot. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$16,890	
Number of Homestead/Farmstead Properties	5112	5112
Median Assessed Value of Homestead Properties		\$54,240

Act 1 Index (current): 4.0%

Calculation Method:

	Rate		
Approx. Tax Revenue from RE Taxes:		\$26,549,805	
Amount of Tax Relief for Homestead Exclusions		<u>\$2,903,009</u>	
Total Approx. Tax Revenue:		\$29,452,814	
Approx. Tax Levy for Tax Rate Calculation:		\$33,420,026	
	York		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,903,009	Lowering RE Tax Rate	\$0	\$2,903,009
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,903,009

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	990,630,975	33.7361	33,420,026			87.00000%	
Totals:	990,630,975		33,420,026	2,903,009	= 30,517,017	X 87.00000%	= 26,549,805

	<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 Traller 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
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,650,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	250,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			2,900,000
Total Act 511, Current Taxes			2,900,000
	Act 511 Tax Limit -->	990,021,227	12
		Market Value	Mills
			(511 Limit)

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> York	33.7361	33.7361	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	69,829,766
1200 Special Programs - Elementary / Secondary	22,377,812
1300 Vocational Education	5,261,379
1400 Other Instructional Programs - Elementary / Secondary	2,678,903
1500 Nonpublic School Programs	86,000
1600 Adult Education Programs	384,128
1800 Pre-Kindergarten	2,133,457
Total Instruction	\$92,750,245
2000 Support Services	
2100 Support Services - Students	4,485,467
2200 Support Services - Instructional Staff	2,346,733
2300 Support Services - Administration	7,088,341
2400 Support Services - Pupil Health	1,777,006
2500 Support Services - Business	1,027,718
2600 Operation and Maintenance of Plant Services	9,595,631
2700 Student Transportation Services	2,426,512
2800 Support Services - Central	1,883,577
2900 Other Support Services	25,514
Total Support Services	\$30,656,499
3000 Operation of Non-Instructional Services	
3200 Student Activities	755,913
3300 Community Services	382,046
Total Operation of Non-Instructional Services	\$1,137,959
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	13,094,288
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$13,194,288
Total Estimated Expenditures and Other Financing Uses	\$137,738,991

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	22,727,786
200 Personnel Services - Employee Benefits	15,625,645
300 Purchased Professional and Technical Services	2,244,000
400 Purchased Property Services	8,550
500 Other Purchased Services	16,402,519
600 Supplies	2,682,147
700 Property	65,819
800 Other Objects	73,300
Total Regular Programs - Elementary / Secondary	\$59,829,766
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,959,817
200 Personnel Services - Employee Benefits	5,555,515
300 Purchased Professional and Technical Services	1,337,045
500 Other Purchased Services	8,456,464
600 Supplies	52,199
700 Property	16,572
Total Special Programs - Elementary / Secondary	\$22,377,612
1300 Vocational Education	
500 Other Purchased Services	5,261,379
Total Vocational Education	\$5,261,379
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	218,499
200 Personnel Services - Employee Benefits	96,957
300 Purchased Professional and Technical Services	2,159,816
500 Other Purchased Services	203,631
Total Other Instructional Programs - Elementary / Secondary	\$2,678,903
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	85,000
Total Nonpublic School Programs	\$85,000
1600 Adult Education Programs	
100 Personnel Services - Salaries	86,646
200 Personnel Services - Employee Benefits	44,878
300 Purchased Professional and Technical Services	252,604
Total Adult Education Programs	\$384,128
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	141,582
200 Personnel Services - Employee Benefits	101,634
300 Purchased Professional and Technical Services	31,375
500 Other Purchased Services	17,756
600 Supplies	214,516
700 Property	10,000
800 Other Objects	1,616,615

<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	\$2,133,457
Total Instruction	\$92,750,245
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,426,422
200 Personnel Services - Employee Benefits	995,670
300 Purchased Professional and Technical Services	2,047,823
500 Other Purchased Services	3,331
600 Supplies	8,379
800 Other Objects	3,942
Total Support Services - Students	\$4,485,467
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	767,183
200 Personnel Services - Employee Benefits	570,654
300 Purchased Professional and Technical Services	749,890
400 Purchased Property Services	75,000
500 Other Purchased Services	3,250
600 Supplies	175,021
700 Property	3,000
800 Other Objects	2,735
Total Support Services - Instructional Staff	\$2,346,733
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,749,570
200 Personnel Services - Employee Benefits	2,619,724
300 Purchased Professional and Technical Services	485,833
400 Purchased Property Services	10,500
500 Other Purchased Services	113,671
600 Supplies	63,009
700 Property	21,559
800 Other Objects	24,475
Total Support Services - Administration	\$7,088,341
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	781,851
200 Personnel Services - Employee Benefits	703,621
300 Purchased Professional and Technical Services	281,334
600 Supplies	9,450
800 Other Objects	750
Total Support Services - Pupil Health	\$1,777,006
2500 Support Services - Business	
100 Personnel Services - Salaries	396,393
200 Personnel Services - Employee Benefits	271,405
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	211,100

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	37,000
600 Supplies	83,701
700 Property	319
800 Other Objects	25,800
Total Support Services - Business	\$1,027,716
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,435,018
200 Personnel Services - Employee Benefits	2,976,534
300 Purchased Professional and Technical Services	99,825
400 Purchased Property Services	1,998,463
500 Other Purchased Services	324,194
600 Supplies	678,434
700 Property	74,358
800 Other Objects	8,805
Total Operation and Maintenance of Plant Services	\$9,595,631
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	220,000
500 Other Purchased Services	2,206,512
Total Student Transportation Services	\$2,426,512
2800 Support Services - Central	
100 Personnel Services - Salaries	705,422
200 Personnel Services - Employee Benefits	567,019
300 Purchased Professional and Technical Services	126,000
400 Purchased Property Services	25,000
500 Other Purchased Services	218,500
600 Supplies	173,648
700 Property	6,000
800 Other Objects	61,988
Total Support Services - Central	\$1,883,577
2900 Other Support Services	
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	19,014
Total Other Support Services	\$25,514
Total Support Services	\$30,656,499
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	371,684
200 Personnel Services - Employee Benefits	172,816
300 Purchased Professional and Technical Services	20,327
400 Purchased Property Services	11,113
500 Other Purchased Services	38,564
600 Supplies	125,136
800 Other Objects	16,373
Total Student Activities	\$755,913

<u>Description</u>	<u>Amount</u>
3300 Community Services	
100 Personnel Services - Salaries	172,540
200 Personnel Services - Employee Benefits	130,307
300 Purchased Professional and Technical Services	2,671
600 Supplies	76,528
Total Community Services	\$382,046
Total Operation of Non-Instructional Services	\$1,137,959
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	13,094,288
Total Debt Service / Other Expenditures and Financing Uses	\$13,094,288
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$13,194,288
TOTAL EXPENDITURES	\$137,738,991

<u>Cash and Short-Term Investments</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	25,040,937	23,439,000
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	4,049,839	765,425
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	728,000	720,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	247,342	250,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$30,065,918	\$25,174,425

<u>Long-Term Investments</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
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

\$30,065,918

\$25,174,425

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
0510 Bonds Payable	92,299,647	83,347,588
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,900,000	1,900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,960,000	1,960,000
0599 Other Long-Term Liabilities	2,100,000	1,800,000
Total General Fund	\$98,259,647	\$89,007,588
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	\$98,259,647	\$89,007,588

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	\$98,259,647	\$89,007,588

Account Description	Amounts
0810 Nonspendable Fund Balance	4,688,585
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	12,697,218
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,697,218
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,485,803