

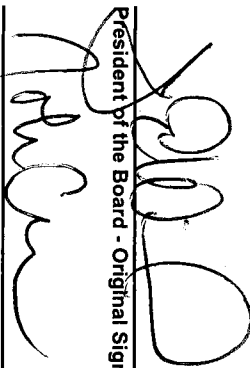
# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2017

President of the Board - Original Signature Required



Date

6/15/17

Secretary of the Board - Original Signature Required



Date

6/15/17

Chief School Administrator - Original Signature Required

Jolinda C Wilson

Date

6-21-2017

Contact Person

(717)597-3226

Extn :50503

jwilson@gccasd.org

Telephone

Extension

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Greencastle-Antrim SD	COUNTY : Franklin	AUN : 112283003
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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	\$39761553
Ending Unassigned Fund Balance	\$1483142
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.7%

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>Kendra K. Nail</i>	DATE <i>6-30-2017</i>
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DUE DATE: AUGUST 15, 2017

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

(03/2006)

24 PS 6-687(a)(1)

School District Name : Greencastle-Antrim SD	County : Franklin	AUN Number : 112283003
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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 5-4-17
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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>
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.	Used for unplanned expenses
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 pension payments

<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	15,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,274,500
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	325,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,599,500</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	25,114,965
7000 Revenue from State Sources	12,574,650
8000 Revenue from Federal Sources	455,580
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$38,145,195</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$42,744,695</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	20,974,815
6112 Interim Real Estate Taxes	98,000
6113 Public Utility Realty Taxes	26,000
6114 Payments in Lieu of Current Taxes - State / Local	(2,450)
6140 Current Act 511 Taxes - Flat Rate Assessments	20,000
6150 Current Act 511 Taxes - Proportional Assessments	2,620,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	620,000
6500 Earnings on Investments	80,000
6700 Revenues from LEA Activities	145,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	450,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	10,000
6960 Services Provided Other Local Governmental Units / LEAs	30,000
6980 Revenue from Community Services Activities	3,600
6990 Refunds and Other Miscellaneous Revenue	10,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$25,114,965</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	6,082,097
7160 Tuition for Orphans Subsidy	80,000
7271 Special Education funds for School-Aged Pupils	1,347,614
7311 Pupil Transportation Subsidy	640,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	119,988
7330 Health Services (Medical, Dental, Nurse, Act 25)	56,000
7340 State Property Tax Reduction Allocation	630,845
7505 Ready to Learn Block Grant	379,241
7810 State Share of Social Security and Medicare Taxes	600,000
7820 State Share of Retirement Contributions	2,638,865
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,574,650</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	371,451
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	84,129
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$455,580</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>38,145,195</b>

Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$20,974,815</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$630,845</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$21,605,660</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$22,479,611</b>	
	<b>Franklin</b>	<b>Total</b>

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<b>2016-17 Data</b>		
a. Assessed Value	\$202,618,420	\$202,618,420
b. Real Estate Mills	106.3400	
<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$1,419,471,680	\$1,419,471,680
d. Assessed Value	\$204,657,780	\$204,657,780
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2016-17 Calculations</b>		
f. 2016-17 Tax Levy	\$21,546,443	\$21,546,443
(a * b)		
<b>2017-18 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$21,546,443	\$21,546,443
(f Total * g)		
i. Base Mills Subject to Index	106.3400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$22,479,611	\$22,479,611
(Approx. Tax Levy * g)		
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>109.8400</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,479,611	\$22,479,611
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,848,766
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,974,815
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$20,974,815

Amount of Tax Relief for Homestead Exclusions

\$630,845

Total Approx. Tax Revenue:

\$21,605,660

Approx. Tax Levy for Tax Rate Calculation:

\$22,479,611

Franklin

Total

**Index Maximums**

p. Maximum Mills Based On Index

109.8492

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$22,481,493

\$22,481,493

IV. (p / 1000 \* d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t \* Est. Pct. Collection)

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead

\$1,151.00

V. Number of Homestead/Farmstead Properties

5018

5018

Median Assessed Value of Homestead Properties

\$21,450



Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$20,974,815</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$630,845</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$21,605,660</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$22,479,611</b>
	<b>Franklin</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$630,845	Lowering RE Tax Rate	\$0		\$630,845
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$630,845</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>
Franklin	204,657,780	109.8400	22,479,611			96.00000%	
<b>Totals:</b>	<b>204,657,780</b>		<b>22,479,611</b>	630,845 =	21,848,766 X	96.00000% =	20,974,815

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	20,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 20,000 20,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,250,000	2,250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	370,000	370,000
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 2,620,000 2,620,000**

**Total Act 511, Current Taxes 2,640,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,419,471,680 X</b>	<b>12</b>	<b>17,033,660</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> Franklin	106.3400	109.8400	3.30%	Yes	3.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	20,126,571
1200 Special Programs - Elementary / Secondary	4,466,665
1300 Vocational Education	923,204
1400 Other Instructional Programs - Elementary / Secondary	350,077
1700 Higher Education Programs	7,700
<b>Total Instruction</b>	<b>\$25,874,217</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,166,239
2200 Support Services - Instructional Staff	966,993
2300 Support Services - Administration	2,548,773
2400 Support Services - Pupil Health	425,602
2500 Support Services - Business	522,276
2600 Operation and Maintenance of Plant Services	2,276,713
2700 Student Transportation Services	1,551,796
2800 Support Services - Central	1,046,549
<b>Total Support Services</b>	<b>\$10,504,941</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	698,387
3300 Community Services	4,250
<b>Total Operation of Non-Instructional Services</b>	<b>\$702,637</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,644,758
5200 Interfund Transfers - Out	35,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,679,758</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$39,761,553</b>

## 2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	11,429,256
200 Personnel Services - Employee Benefits	7,377,230
300 Purchased Professional and Technical Services	351,650
400 Purchased Property Services	187,501
500 Other Purchased Services	468,692
600 Supplies	248,178
700 Property	56,500
800 Other Objects	7,564
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$20,126,571</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,504,811
200 Personnel Services - Employee Benefits	1,015,450
300 Purchased Professional and Technical Services	1,897,010
500 Other Purchased Services	32,400
600 Supplies	16,668
800 Other Objects	326
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,466,665</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	765,000
800 Other Objects	158,204
<b>Total Vocational Education</b>	<b>\$923,204</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	34,732
200 Personnel Services - Employee Benefits	16,395
300 Purchased Professional and Technical Services	121,450
500 Other Purchased Services	165,000
600 Supplies	12,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$350,077</b>
<b>1700 Higher Education Programs</b>	
500 Other Purchased Services	6,500
600 Supplies	1,200
<b>Total Higher Education Programs</b>	<b>\$7,700</b>
<b>Total Instruction</b>	<b>\$25,874,217</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	579,128
200 Personnel Services - Employee Benefits	418,210
300 Purchased Professional and Technical Services	138,279
500 Other Purchased Services	10,870
600 Supplies	15,806
700 Property	2,500
800 Other Objects	1,446

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$1,166,239</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	455,877
200 Personnel Services - Employee Benefits	419,499
300 Purchased Professional and Technical Services	56,047
400 Purchased Property Services	850
500 Other Purchased Services	3,475
600 Supplies	30,005
800 Other Objects	1,240
<b>Total Support Services - Instructional Staff</b>	<b>\$966,993</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,321,628
200 Personnel Services - Employee Benefits	840,256
300 Purchased Professional and Technical Services	214,150
400 Purchased Property Services	325
500 Other Purchased Services	118,639
600 Supplies	26,325
800 Other Objects	27,450
<b>Total Support Services - Administration</b>	<b>\$2,548,773</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	180,314
200 Personnel Services - Employee Benefits	106,590
300 Purchased Professional and Technical Services	128,508
400 Purchased Property Services	255
500 Other Purchased Services	50
600 Supplies	9,625
800 Other Objects	260
<b>Total Support Services - Pupil Health</b>	<b>\$425,602</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	253,034
200 Personnel Services - Employee Benefits	191,556
300 Purchased Professional and Technical Services	46,255
400 Purchased Property Services	4,655
500 Other Purchased Services	14,271
600 Supplies	6,200
800 Other Objects	6,305
<b>Total Support Services - Business</b>	<b>\$522,276</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	50,250
200 Personnel Services - Employee Benefits	20,453
300 Purchased Professional and Technical Services	1,102,800
400 Purchased Property Services	404,750
500 Other Purchased Services	27,650
600 Supplies	665,310
700 Property	3,500

## 2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	2,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,276,713</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	127,555
200 Personnel Services - Employee Benefits	80,489
300 Purchased Professional and Technical Services	3,075
400 Purchased Property Services	9,100
500 Other Purchased Services	1,155,906
600 Supplies	174,946
800 Other Objects	725
<b>Total Student Transportation Services</b>	<b>\$1,551,796</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	104,617
200 Personnel Services - Employee Benefits	95,452
300 Purchased Professional and Technical Services	514,750
400 Purchased Property Services	29,640
500 Other Purchased Services	18,725
600 Supplies	253,000
700 Property	30,000
800 Other Objects	365
<b>Total Support Services - Central</b>	<b>\$1,046,549</b>
<b>Total Support Services</b>	<b>\$10,504,941</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	330,337
200 Personnel Services - Employee Benefits	154,554
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	10,500
500 Other Purchased Services	123,640
600 Supplies	41,056
700 Property	1,500
800 Other Objects	5,800
<b>Total Student Activities</b>	<b>\$698,387</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	250
400 Purchased Property Services	500
600 Supplies	3,500
<b>Total Community Services</b>	<b>\$4,250</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$702,637</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	591,758
900 Other Uses of Funds	2,053,000

<u>Description</u>	<u>Amount</u>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,644,758</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	35,000
<b>Total Interfund Transfers - Out</b>	<b>\$35,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,679,758</b>
<b>TOTAL EXPENDITURES</b>	<b>\$39,761,553</b>



**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	4,000,000	3,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,000,000	500,000
Capital Reserve Fund - § 1431	1,000,000	1,000,000
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		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$6,000,000</b>	<b>\$5,000,000</b>

**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** **\$6,000,000** **\$5,000,000**

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

**Short-Term Payables**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	2,500,000	2,500,000
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		
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>\$2,500,000</b>	<b>\$2,500,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	15,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,483,142
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,983,142</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,998,142</b>
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