

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

Date


06-08-17



Secretary of the Board - Original Signature Required

Date

6/8/17



Chief School Administrator - Original Signature Required

Date

6/13/17

Melinda L Stuck

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Shore SD	COUNTY : York	AUN : 115219002
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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	\$114272449
Ending Unassigned Fund Balance	\$8745354
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.7%

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	DATE
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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 : West Shore SD	County : York	AUN Number : 115219002
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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 05-04-17
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District has budgeted \$300,000 as a safeguard in the event there unexpected repair or maintenance costs that occur during the school year.
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.	The ending unassigned fund balance in the amount of \$8,745,354 is less than the 8% fund balance limit. Due to uncertainty with State funding and district-wide infrastructure problems, the District feels it is prudent and necessary to maintain a reserve.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District has committed \$500,000 for Retirement Expense and \$2,000,000 for health care cost rate stabilization or catastrophic loss.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance is for athletics and concessions.

<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	190,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,500,000	
0840 Assigned Fund Balance	26,000	
0850 Unassigned Fund Balance	8,900,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$11,426,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	80,635,613	
7000 Revenue from State Sources	32,062,423	
8000 Revenue from Federal Sources	1,419,207	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$114,117,243</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$125,543,243</u>

LEA : 115219002 West Shore SD

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	58,873,921
6112 Interim Real Estate Taxes	35,000
6113 Public Utility Realty Taxes	85,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6120 Current Per Capita Taxes, Section 679	175,014
6140 Current Act 511 Taxes - Flat Rate Assessments	345,014
6150 Current Act 511 Taxes - Proportional Assessments	17,126,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,739,150
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	250,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,551,514
6910 Rentals	130,000
6940 Tuition from Patrons	295,000
REVENUE FROM LOCAL SOURCES	\$80,635,613
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	13,000,000
7160 Tuition for Orphans Subsidy	200,000
7271 Special Education funds for School-Aged Pupils	3,800,000
7311 Pupil Transportation Subsidy	1,875,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	756,960
7330 Health Services (Medical, Dental, Nurse, Act 25)	175,000
7340 State Property Tax Reduction Allocation	1,282,768
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	810,789
7810 State Share of Social Security and Medicare Taxes	1,955,574
7820 State Share of Retirement Contributions	8,206,332
REVENUE FROM STATE SOURCES	\$32,062,423
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,147,627
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	135,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	55,830
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	55,750
REVENUE FROM FEDERAL SOURCES	\$1,419,207
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	114,117,243

Act 1 Index (current): 2.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$58,874,150		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,282,768</u>		
Total Approx. Tax Revenue:	\$60,156,918		
Approx. Tax Levy for Tax Rate Calculation:	\$62,546,192		

	Cumberland	York	Total
2016-17 Data			
a. Assessed Value	\$2,962,501,100	\$2,034,085,491	\$4,996,586,591
b. Real Estate Mills	10.9162	13.8249	
I. 2017-18 Data			
c. 2015 STEB Market Value	\$2,431,060,990	\$2,111,306,876	\$4,542,367,866
d. Assessed Value	\$2,988,419,900	\$2,043,774,466	\$5,032,194,366
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2016-17 Calculations			
f. 2016-17 Tax Levy	\$32,339,255	\$28,121,029	\$60,460,284
(a * b)			
2017-18 Calculations			
g. Percent of Total Market Value	53.51969%	46.48031%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$32,358,157	\$28,102,127	\$60,460,284
(f Total * g)			
i. Base Mills Subject to Index	10.9225	13.8249	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.10000%	96.10000%	96.10000%
k. Tax Levy Needed	\$33,474,528	\$29,071,664	\$62,546,192
(Approx. Tax Levy * g)			
I. 2017-18 Real Estate Tax Rate	11.2014	14.2244	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$33,474,487	\$29,071,466	\$62,545,953
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$61,263,185
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$58,873,921
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$58,874,150		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,282,768</u>		
Total Approx. Tax Revenue:	\$60,156,918		
Approx. Tax Levy for Tax Rate Calculation:	\$62,546,192		

	Cumberland	York	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	11.2392	14.2258	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,587,449	\$29,074,327	\$62,661,776
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$7,565	\$5,957	
Number of Homestead/Farmstead Properties	7087	8062	15149
Median Assessed Value of Homestead Properties			\$154,260

Act 1 Index (current): 2.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$58,874,150		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,282,768</u>		
Total Approx. Tax Revenue:	\$60,156,918		
Approx. Tax Levy for Tax Rate Calculation:	\$62,546,192		
	Cumberland	York	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,282,768	Lowering RE Tax Rate	\$0	\$1,282,768
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,282,768

CODE											
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>				
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>					
Cumberland	2,988,419,900	11.2014	33,474,487			96.10000%					
York	2,043,774,466	14.2244	29,071,466			96.10000%					
Totals:	5,032,194,366		62,545,953	-	1,282,768	=	61,263,185	X	96.10000%	=	58,873,921
				<u>Rate</u>	<u>Estimated Revenue</u>						
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	175,014						
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			\$10.00	\$0.00	345,014	345,014				
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						345,014	345,014				
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>				
6151	Current Act 511 Earned Income Taxes			0.950%	0.000%	15,976,000	15,976,000				
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0				
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,150,000	1,150,000				
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						17,126,000	17,126,000				
Total Act 511, Current Taxes							17,471,014				
Act 511 Tax Limit -->					4,542,367,866	X	12	54,508,414			
					Market Value		Mills	(511 Limit)			

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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>									
	Cumberland	10.9225	11.2014	2.56%	Yes	2.9%				
	York	13.8249	14.2244	2.89%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.950%	0.950%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	52,253,322
1200 Special Programs - Elementary / Secondary	15,903,131
1300 Vocational Education	1,197,302
1400 Other Instructional Programs - Elementary / Secondary	1,389,966
1700 Higher Education Programs	604,471
Total Instruction	\$71,348,192
2000 Support Services	
2100 Support Services - Students	3,860,573
2200 Support Services - Instructional Staff	1,298,077
2300 Support Services - Administration	6,949,513
2400 Support Services - Pupil Health	1,781,771
2500 Support Services - Business	1,327,009
2600 Operation and Maintenance of Plant Services	9,220,078
2700 Student Transportation Services	4,993,880
2800 Support Services - Central	3,268,288
2900 Other Support Services	92,827
Total Support Services	\$32,792,016
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,727,788
3300 Community Services	90,094
Total Operation of Non-Instructional Services	\$1,817,882
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	844,640
Total Facilities Acquisition, Construction and Improvement Services	\$844,640
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,337,609
5200 Interfund Transfers - Out	832,110
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$7,469,719
Total Estimated Expenditures and Other Financing Uses	\$114,272,449

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	29,686,393
200 Personnel Services - Employee Benefits	18,196,671
300 Purchased Professional and Technical Services	20,188
400 Purchased Property Services	17,539
500 Other Purchased Services	2,618,316
600 Supplies	1,579,223
700 Property	97,321
800 Other Objects	37,671
Total Regular Programs - Elementary / Secondary	\$52,253,322
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,227,678
200 Personnel Services - Employee Benefits	4,780,774
300 Purchased Professional and Technical Services	194,730
400 Purchased Property Services	3,500
500 Other Purchased Services	2,574,682
600 Supplies	114,125
700 Property	6,617
800 Other Objects	1,025
Total Special Programs - Elementary / Secondary	\$15,903,131
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,197,302
Total Vocational Education	\$1,197,302
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	822,528
200 Personnel Services - Employee Benefits	434,028
300 Purchased Professional and Technical Services	22,500
500 Other Purchased Services	17,000
600 Supplies	93,910
Total Other Instructional Programs - Elementary / Secondary	\$1,389,966
1700 <u>Higher Education Programs</u>	
500 Other Purchased Services	604,471
Total Higher Education Programs	\$604,471
Total Instruction	\$71,348,192
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,375,801
200 Personnel Services - Employee Benefits	1,374,545
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	10,725
600 Supplies	77,087
700 Property	10,615
800 Other Objects	3,800

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$3,860,573
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	675,777
200 Personnel Services - Employee Benefits	390,227
300 Purchased Professional and Technical Services	36,200
400 Purchased Property Services	50
500 Other Purchased Services	74,707
600 Supplies	117,043
700 Property	4,073
Total Support Services - Instructional Staff	\$1,298,077
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,808,943
200 Personnel Services - Employee Benefits	2,156,977
300 Purchased Professional and Technical Services	634,150
400 Purchased Property Services	62,792
500 Other Purchased Services	63,984
600 Supplies	204,778
700 Property	15,839
800 Other Objects	2,050
Total Support Services - Administration	\$6,949,513
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,045,132
200 Personnel Services - Employee Benefits	603,694
300 Purchased Professional and Technical Services	69,920
400 Purchased Property Services	1,000
500 Other Purchased Services	4,000
600 Supplies	49,490
700 Property	8,035
800 Other Objects	500
Total Support Services - Pupil Health	\$1,781,771
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	610,408
200 Personnel Services - Employee Benefits	340,601
300 Purchased Professional and Technical Services	104,300
400 Purchased Property Services	117,500
500 Other Purchased Services	29,500
600 Supplies	120,000
700 Property	3,700
800 Other Objects	1,000
Total Support Services - Business	\$1,327,009
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,125,871
200 Personnel Services - Employee Benefits	1,452,614
300 Purchased Professional and Technical Services	1,250
400 Purchased Property Services	3,211,179

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	697,635
600 Supplies	1,292,029
700 Property	439,500
Total Operation and Maintenance of Plant Services	\$9,220,078
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	130,438
200 Personnel Services - Employee Benefits	93,576
300 Purchased Professional and Technical Services	2,300
400 Purchased Property Services	44,000
500 Other Purchased Services	4,360,212
600 Supplies	363,354
Total Student Transportation Services	\$4,993,880
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,000,528
200 Personnel Services - Employee Benefits	565,210
300 Purchased Professional and Technical Services	161,045
400 Purchased Property Services	301,500
500 Other Purchased Services	7,200
600 Supplies	210,935
700 Property	1,020,620
800 Other Objects	1,250
Total Support Services - Central	\$3,268,288
2900 <u>Other Support Services</u>	
500 Other Purchased Services	92,827
Total Other Support Services	\$92,827
Total Support Services	\$32,792,016
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	736,306
200 Personnel Services - Employee Benefits	226,524
300 Purchased Professional and Technical Services	220,058
400 Purchased Property Services	38,250
500 Other Purchased Services	176,317
600 Supplies	250,783
700 Property	66,600
800 Other Objects	12,950
Total Student Activities	\$1,727,788
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	7,912
200 Personnel Services - Employee Benefits	3,182
500 Other Purchased Services	75,000
600 Supplies	4,000
Total Community Services	\$90,094
Total Operation of Non-Instructional Services	\$1,817,882

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<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
<u>4000 Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	844,640
Total Facilities Acquisition, Construction and Improvement Services	\$844,640
Total Facilities Acquisition, Construction and Improvement Services	\$844,640
5000 Other Expenditures and Financing Uses	
<u>5100 Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,063,100
900 Other Uses of Funds	5,274,509
Total Debt Service / Other Expenditures and Financing Uses	\$6,337,609
5200 Interfund Transfers - Out	
900 Other Uses of Funds	832,110
Total Interfund Transfers - Out	\$832,110
5900 Budgetary Reserve	
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$7,469,719
TOTAL EXPENDITURES	\$114,272,449

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Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	10,000,000	10,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	6,000,000	4,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	800,000	500,000
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 Cash and Short-Term Investments	\$16,800,000	\$14,500,000

Long-Term Investments

	<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		

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<u>Long-Term Investments</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$16,800,000	\$14,500,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
0510 Bonds Payable	35,744,000	90,000,000
0520 Extended-Term Financing Agreements Payable	334,571	206,017
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,565,594	1,620,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,801,091	4,900,000
0599 Other Long-Term Liabilities		
Total General Fund	\$42,445,256	\$96,726,017
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		

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<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 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		

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

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

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<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	\$42,445,256	\$96,726,017

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<u>Short-Term Payables</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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$42,445,256	\$96,726,017

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Account Description	Amounts
0810 Nonspendable Fund Balance	190,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	25,440
0850 Unassigned Fund Balance	8,745,354
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,270,794
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,760,794