



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Jersey Shore Area SD	COUNTY : Lycoming	AUN : 117414003
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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	\$41670004
Ending Unassigned Fund Balance	\$3096396
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.4%

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 6/13/17
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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)

<b>School District Name :</b> Jersey Shore Area SD	<b>County :</b> Lycoming	<b>AUN Number :</b> 117414003
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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> 5/8/17
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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.	Unsettled Contract & Prudent Fiscal Management
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.	Prudent Fiscal Management
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for PSERS and Health Insurance Increases

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,780,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,026,698
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,806,698</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	17,186,783
7000 Revenue from State Sources	23,226,117
8000 Revenue from Federal Sources	641,802
9000 Other Financing Sources	10,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$41,064,702</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$47,871,400</u></b>

LEA : 117414003 Jersey Shore Area SD

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	11,701,783
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	149,500
6150 Current Act 511 Taxes - Proportional Assessments	3,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	45,000
6700 Revenues from LEA Activities	77,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	25,000

**REVENUE FROM LOCAL SOURCES \$17,186,783****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	13,045,973
7160 Tuition for Orphans Subsidy	100,000
7220 Vocational Education	150,000
7271 Special Education funds for School-Aged Pupils	1,808,247
7292 Pre-K Counts	170,000
7311 Pupil Transportation Subsidy	1,310,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	785,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,500
7340 State Property Tax Reduction Allocation	1,143,384
7501 PA Accountability Grants	489,271
7810 State Share of Social Security and Medicare Taxes	793,862
7820 State Share of Retirement Contributions	3,379,880

**REVENUE FROM STATE SOURCES \$23,226,117****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	486,882
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	121,591
8521 Vocational Education - Operating Expenditures	33,329

**REVENUE FROM FEDERAL SOURCES \$641,802**

Amount

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets 10,000

**OTHER FINANCING SOURCES \$10,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 41,064,702**

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$11,701,800

Amount of Tax Relief for Homestead Exclusions

\$1,143,428

Total Approx. Tax Revenue:

\$12,845,228

Approx. Tax Levy for Tax Rate Calculation:

\$13,605,329

Clinton

Lycoming

Total

**2016-17 Data**

a. Assessed Value

\$199,024,100

\$642,455,180

\$841,479,280

b. Real Estate Mills

11.8361

16.7720

**I. 2017-18 Data**

c. 2015 STEB Market Value

\$171,623,352

\$788,774,399

\$960,397,751

d. Assessed Value

\$200,916,800

\$643,161,850

\$844,078,650

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2016-17 Calculations**

f. 2016-17 Tax Levy

\$2,355,669

\$10,775,258

\$13,130,927

(a \* b)

**2017-18 Calculations**

g. Percent of Total Market Value

17.87003%

82.12997%

100.00000%

**II.**

h. Rebalanced 2016-17 Tax Levy

\$2,346,501

\$10,784,426

\$13,130,927

(f Total \* g)

i. Base Mills Subject to Index

11.8361

16.7862

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

93.90060%

93.90060%

93.90060%

k. Tax Levy Needed

\$2,431,276

\$11,174,053

\$13,605,329

(Approx. Tax Levy \* g)

**I. 2017-18 Real Estate Tax Rate**

**12.1009**

**17.3736**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills

\$2,431,274

\$11,174,037

\$13,605,311

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$12,461,883

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$11,701,783

(n \* Est. Pct. Collection)



Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$11,701,800

Amount of Tax Relief for Homestead Exclusions

\$1,143,428

Total Approx. Tax Revenue:

\$12,845,228

Approx. Tax Levy for Tax Rate Calculation:

\$13,605,329

	Clinton	Lycoming	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	12.2503	17.3737	
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)	\$2,461,291	\$11,174,101	\$13,635,392
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	\$20,256	\$14,102	
Number of Homestead/Farmstead Properties	1260	3476	4736
Median Assessed Value of Homestead Properties			\$96,570

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$11,701,800

Amount of Tax Relief for Homestead Exclusions

\$1,143,428

Total Approx. Tax Revenue:

\$12,845,228

Approx. Tax Levy for Tax Rate Calculation:

\$13,605,329

Clinton

Lycoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,143,384

Lowering RE Tax Rate

\$0

\$1,143,384

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$44

\$44

**Amount of Tax Relief from State/Local Sources**

**\$1,143,428**

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>
Clinton	200,916,800	12.1009	2,431,274			93.90060%	
Lycoming	643,161,850	17.3736	11,174,037			93.90060%	
<b>Totals:</b>	<b>844,078,650</b>		<b>13,605,311</b>	- 1,143,428 =	12,461,883 X	93.90060% =	11,701,783

	<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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
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	1.100%	0.000%	3,700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>3,900,000</b>
<b>Total Act 511, Current Taxes</b>			<b>3,900,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>960,397,751 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>11,524,773</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>									
	Clinton	11.8361	12.1009	2.24%	Yes	3.5%				
	Lycoming	16.7862	17.3736	3.50%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	19,015,383
1200 Special Programs - Elementary / Secondary	5,451,914
1300 Vocational Education	1,056,087
1400 Other Instructional Programs - Elementary / Secondary	184,495
1800 Pre-Kindergarten	170,000
<b>Total Instruction</b>	<b>\$25,877,879</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,440,884
2200 Support Services - Instructional Staff	1,340,086
2300 Support Services - Administration	2,430,324
2400 Support Services - Pupil Health	377,490
2500 Support Services - Business	837,433
2600 Operation and Maintenance of Plant Services	3,268,828
2700 Student Transportation Services	1,864,387
2800 Support Services - Central	4,000
<b>Total Support Services</b>	<b>\$11,563,432</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	793,973
<b>Total Operation of Non-Instructional Services</b>	<b>\$793,973</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	500
5200 Interfund Transfers - Out	3,299,220
5900 Budgetary Reserve	135,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,434,720</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$41,670,004</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,780,788
200 Personnel Services - Employee Benefits	6,740,463
300 Purchased Professional and Technical Services	513,330
400 Purchased Property Services	62,920
500 Other Purchased Services	926,408
600 Supplies	438,192
700 Property	550,807
800 Other Objects	2,475
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$19,015,383</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,230,059
200 Personnel Services - Employee Benefits	1,739,704
300 Purchased Professional and Technical Services	769,550
400 Purchased Property Services	500
500 Other Purchased Services	683,550
600 Supplies	27,051
800 Other Objects	1,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,451,914</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	539,420
200 Personnel Services - Employee Benefits	358,538
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	7,050
500 Other Purchased Services	7,800
600 Supplies	115,404
700 Property	4,675
800 Other Objects	3,200
<b>Total Vocational Education</b>	<b>\$1,056,087</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	27,000
200 Personnel Services - Employee Benefits	10,995
300 Purchased Professional and Technical Services	77,000
500 Other Purchased Services	64,500
600 Supplies	5,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$184,495</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
500 Other Purchased Services	170,000
<b>Total Pre-Kindergarten</b>	<b>\$170,000</b>
<b>Total Instruction</b>	<b>\$25,877,879</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	774,022

## 2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	505,513
300 Purchased Professional and Technical Services	139,900
400 Purchased Property Services	3,000
500 Other Purchased Services	5,075
600 Supplies	12,305
800 Other Objects	1,069
<b>Total Support Services - Students</b>	<b>\$1,440,884</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	554,555
200 Personnel Services - Employee Benefits	520,949
300 Purchased Professional and Technical Services	94,168
400 Purchased Property Services	14,850
500 Other Purchased Services	46,150
600 Supplies	44,309
700 Property	62,775
800 Other Objects	2,330
<b>Total Support Services - Instructional Staff</b>	<b>\$1,340,086</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,272,490
200 Personnel Services - Employee Benefits	799,646
300 Purchased Professional and Technical Services	262,460
400 Purchased Property Services	520
500 Other Purchased Services	62,038
600 Supplies	12,140
800 Other Objects	21,030
<b>Total Support Services - Administration</b>	<b>\$2,430,324</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	196,827
200 Personnel Services - Employee Benefits	174,363
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	400
600 Supplies	3,135
800 Other Objects	265
<b>Total Support Services - Pupil Health</b>	<b>\$377,490</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	388,866
200 Personnel Services - Employee Benefits	302,872
300 Purchased Professional and Technical Services	32,000
400 Purchased Property Services	63,100
500 Other Purchased Services	32,000
600 Supplies	15,650
800 Other Objects	2,945
<b>Total Support Services - Business</b>	<b>\$837,433</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,077,442

## 2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	820,148
300 Purchased Professional and Technical Services	70,440
400 Purchased Property Services	746,555
500 Other Purchased Services	175,350
600 Supplies	371,268
700 Property	5,900
800 Other Objects	1,725
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,268,828</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	18,160
200 Personnel Services - Employee Benefits	16,816
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	150
500 Other Purchased Services	1,817,661
600 Supplies	3,600
<b>Total Student Transportation Services</b>	<b>\$1,864,387</b>
<b>2800 Support Services - Central</b>	
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	2,500
<b>Total Support Services - Central</b>	<b>\$4,000</b>
<b>Total Support Services</b>	<b>\$11,563,432</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	376,805
200 Personnel Services - Employee Benefits	185,230
300 Purchased Professional and Technical Services	37,935
400 Purchased Property Services	10,900
500 Other Purchased Services	100,719
600 Supplies	69,034
800 Other Objects	13,350
<b>Total Student Activities</b>	<b>\$793,973</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$793,973</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	500
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$500</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	3,299,220
<b>Total Interfund Transfers - Out</b>	<b>\$3,299,220</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	135,000



<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$135,000
Total Other Expenditures and Financing Uses	\$3,434,720
<b>TOTAL EXPENDITURES</b>	<b>\$41,670,004</b>

**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	6,800,000	6,500,000
Public Purpose (Expendable) Trust Fund	165,000	165,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,600,000	1,300,000
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	175,000	175,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,740,000</b>	<b>\$8,140,000</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** **\$8,740,000** **\$8,140,000**

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

**General Fund**

0510 Bonds Payable	34,586,000	32,039,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	750,000	765,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,400,000	2,800,000
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$37,736,000</b>	<b>\$35,604,000</b>
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

## 2017-2018 Final General Fund Budget

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**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

<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>	<b>\$37,736,000</b>	<b>\$35,604,000</b>



**Short-Term Payables**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	475,000	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	150,000	160,000
Other Capital Projects Fund	15,000	16,000
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>\$640,000</b>	<b>\$676,000</b>
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<b>TOTAL INDEBTEDNESS</b>	<b>\$38,376,000</b>	<b>\$36,280,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,105,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,096,396
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,201,396</b>
 <b>5900 Budgetary Reserve</b>	 <b>135,000</b>
 <b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	 <b>\$6,336,396</b>