

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

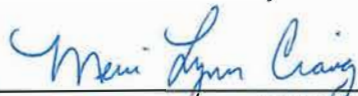
Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/21/17

Date



Secretary of the Board - Original Signature Required

6/21/17

Date



Chief School Administrator - Original Signature Required

6/21/17

Date

Robert Amos

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ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	150,000
0840 Assigned Fund Balance	800,000
0850 Unassigned Fund Balance	1,900,000

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$2,850,000

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	11,866,703
7000 Revenue from State Sources	16,057,296
8000 Revenue from Federal Sources	560,000
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$28,483,999

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$31,333,999

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,559,403
6113 Public Utility Realty Taxes	12,500
6114 Payments in Lieu of Current Taxes - State / Local	9,800
6140 Current Act 511 Taxes - Flat Rate Assessments	22,000
6150 Current Act 511 Taxes - Proportional Assessments	2,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,450,000
6500 Earnings on Investments	35,000
6700 Revenues from LEA Activities	19,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	400,000
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	12,000
6940 Tuition from Patrons	75,000
6960 Services Provided Other Local Governmental Units / LEAs	40,000
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$11,866,703
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,927,379
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	1,312,013
7311 Pupil Transportation Subsidy	1,346,003
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	550,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,000
7340 State Property Tax Reduction Allocation	418,997
7501 PA Accountability Grants	173,452
7505 Ready to Learn Block Grant	173,452
7810 State Share of Social Security and Medicare Taxes	600,000
7820 State Share of Retirement Contributions	2,474,000
REVENUE FROM STATE SOURCES	\$16,057,296
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	350,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	125,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	85,000
REVENUE FROM FEDERAL SOURCES	\$560,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,483,999

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$7,559,403
 Amount of Tax Relief for Homestead Exclusions \$418,997
 Total Approx. Tax Revenue: \$7,978,400
 Approx. Tax Levy for Tax Rate Calculation: \$9,161,223

Columbia Schuylkill Total

2016-17 Data			
a. Assessed Value	\$9,062,894	\$219,943,400	\$229,006,294
b. Real Estate Mills	39.2600	39.2600	39.2600
I. 2017-18 Data			
c. 2015 STEB Market Value	\$20,033,750	\$496,857,883	\$516,891,633
d. Assessed Value	\$9,119,874	\$220,139,957	\$229,259,831
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2016-17 Calculations			
f. 2016-17 Tax Levy	\$355,809	\$8,634,978	\$8,990,787
(a * b)			
2017-18 Calculations			
g. Percent of Total Market Value	3.87581%	96.12419%	100.00000%
h. Rebalanced 2016-17 Tax Levy			\$8,990,787
(f Total * g)			
i. Base Mills Subject to Index	39.2600	39.2600	39.2600
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	86.47000%	86.47000%	86.47000%
k. Tax Levy Needed			\$9,161,223
(Approx. Tax Levy * g)			
I. 2017-18 Real Estate Tax Rate	39.9600	39.9600	39.9600
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$364,430	\$8,796,793	\$9,161,223
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$8,742,226
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$7,559,403
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$7,559,403

Amount of Tax Relief for Homestead Exclusions \$418,997

Total Approx. Tax Revenue: \$7,978,400

Approx. Tax Levy for Tax Rate Calculation: \$9,161,223

	Columbia	Schuylkill	Total
Index Maximums			
p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	40.6734	40.6734	40.6734
q. Mills In Excess of Index (if $l > p$, $l - p$)	0.0000	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$370,936	\$8,953,841	\$9,324,777
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$2,237	\$2,237	
Number of Homestead/Farmstead Properties	255	4460	4715
Median Assessed Value of Homestead Properties			\$22,290

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$7,559,403

Amount of Tax Relief for Homestead Exclusions \$418,997

Total Approx. Tax Revenue: \$7,978,400

Approx. Tax Levy for Tax Rate Calculation: \$9,161,223

Columbia

Schuylkill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$418,997

Lowering RE Tax Rate

\$418,997

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

\$0

\$837,994

\$0

Amount of Tax Relief from State/Local Sources

\$837,994

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Columbia	9,119,874	39.9600	364,430			86.47000%	
Schuylkill	220,139,957	39.9600	8,796,793			86.47000%	
Totals:	229,259,831		9,161,223	418,997	= 8,742,226	X 86.47000%	= 7,559,403

	Rate		Tax Levy	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00			0
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	22,000	22,000
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			22,000	22,000
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,375,000	1,375,000
6152 Current Act 511 Occupation Taxes	218.5000	0.000	750,000	750,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	75,000	75,000
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			2,200,000	2,200,000
Total Act 511, Current Taxes				2,222,000
Act 511 Tax Limit -->		516,891,633	X 12	6,202,700
		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>									
	Columbia	39.2600	39.9600	1.79%	Yes	3.6%				
	Schuylkill	39.2600	39.9600	1.79%	Yes	3.6%				
6120	Current Per Capita Taxes, Section 679					3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6144	Current Act 511 Trailer Taxes					3.6%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.6%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.6%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6152	Current Act 511 Occupation Taxes	218.5000	218.5000	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6154	Current Act 511 Amusement Taxes					3.6%				
6155	Current Act 511 Business Privilege Taxes					3.6%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.6%				
6157	Current Act 511 Mercantile Taxes					3.6%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,687,535
1200 Special Programs - Elementary / Secondary	4,627,760
1300 Vocational Education	605,000
1400 Other Instructional Programs - Elementary / Secondary	291,305
Total Instruction	\$18,211,600
2000 Support Services	
2100 Support Services - Students	995,201
2200 Support Services - Instructional Staff	563,030
2300 Support Services - Administration	1,653,940
2400 Support Services - Pupil Health	577,999
2500 Support Services - Business	383,285
2600 Operation and Maintenance of Plant Services	2,026,303
2700 Student Transportation Services	1,693,634
2800 Support Services - Central	477,823
2900 Other Support Services	17,000
Total Support Services	\$8,388,215
3000 Operation of Non-Instructional Services	
3200 Student Activities	144,308
3300 Community Services	21,494
Total Operation of Non-Instructional Services	\$165,802
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	8,000
Total Facilities Acquisition, Construction and Improvement Services	\$8,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,397,000
5200 Interfund Transfers - Out	625,000
Total Other Expenditures and Financing Uses	\$2,022,000
Total Estimated Expenditures and Other Financing Uses	\$28,795,617

Description

Amount

1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	6,376,328
300 Purchased Professional and Technical Services	4,748,707
400 Purchased Property Services	265,000
500 Other Purchased Services	28,500
600 Supplies	839,000
700 Property	390,500
800 Other Objects	33,000
Total Regular Programs - Elementary / Secondary	6,500
1200 Special Programs - Elementary / Secondary	\$12,687,535
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	2,296,905
300 Purchased Professional and Technical Services	1,531,805
500 Other Purchased Services	680,700
600 Supplies	100,700
700 Property	14,650
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	1,000
1300 Vocational Education	\$4,627,760
500 Other Purchased Services	
Total Vocational Education	605,000
1400 Other Instructional Programs - Elementary / Secondary	\$605,000
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	54,200
300 Purchased Professional and Technical Services	19,855
500 Other Purchased Services	1,750
600 Supplies	211,000
Total Other Instructional Programs - Elementary / Secondary	4,500
Total Instruction	\$291,305
2000 Support Services	\$18,211,600
2100 Support Services - Students	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	577,225
300 Purchased Professional and Technical Services	380,176
400 Purchased Property Services	10,250
500 Other Purchased Services	4,000
600 Supplies	6,750
700 Property	13,350
800 Other Objects	2,000
Total Support Services - Students	1,450
2200 Support Services - Instructional Staff	\$995,201
100 Personnel Services - Salaries	

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	
300 Purchased Professional and Technical Services	209,980
400 Purchased Property Services	9,500
500 Other Purchased Services	6,000
600 Supplies	8,500
700 Property	50,300
800 Other Objects	2,000
Total Support Services - Instructional Staff	750
2300 Support Services - Administration	\$563,030
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	773,125
300 Purchased Professional and Technical Services	516,615
400 Purchased Property Services	239,750
500 Other Purchased Services	21,750
600 Supplies	53,350
700 Property	28,350
800 Other Objects	1,000
Total Support Services - Administration	20,000
2400 Support Services - Pupil Health	\$1,653,940
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	287,015
300 Purchased Professional and Technical Services	242,984
400 Purchased Property Services	31,500
500 Other Purchased Services	3,250
600 Supplies	1,500
700 Property	10,750
Total Support Services - Pupil Health	1,000
2500 Support Services - Business	\$577,999
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	196,000
300 Purchased Professional and Technical Services	143,935
400 Purchased Property Services	28,250
500 Other Purchased Services	6,000
600 Supplies	3,500
800 Other Objects	4,850
Total Support Services - Business	750
2600 Operation and Maintenance of Plant Services	\$383,285
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	673,500
300 Purchased Professional and Technical Services	484,603
400 Purchased Property Services	28,000
500 Other Purchased Services	500,000
600 Supplies	108,200
700 Property	204,500
800 Other Objects	20,000
	7,500

Description	Amount
Total Operation and Maintenance of Plant Services	\$2,026,303
2700 Student Transportation Services	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	59,134
300 Purchased Professional and Technical Services	44,000
400 Purchased Property Services	1,000
500 Other Purchased Services	1,500
600 Supplies	1,569,250
Total Student Transportation Services	18,750
2800 Support Services - Central	\$1,693,634
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	217,350
300 Purchased Professional and Technical Services	160,223
400 Purchased Property Services	15,000
500 Other Purchased Services	2,000
600 Supplies	22,250
700 Property	40,750
800 Other Objects	20,000
Total Support Services - Central	250
2900 Other Support Services	\$477,823
500 Other Purchased Services	
600 Supplies	15,000
Total Other Support Services	2,000
Total Support Services	\$17,000
3000 Operation of Non-Instructional Services	\$8,388,215
3200 Student Activities	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	62,255
400 Purchased Property Services	16,653
500 Other Purchased Services	17,000
600 Supplies	38,900
700 Property	6,000
800 Other Objects	2,500
Total Student Activities	1,000
3300 Community Services	\$144,308
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	3,244
300 Purchased Professional and Technical Services	1,000
600 Supplies	250
800 Other Objects	3,000
Total Community Services	14,000
Total Operation of Non-Instructional Services	\$21,494
4000 Facilities Acquisition, Construction and Improvement Services	\$165,802

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services 300 Purchased Professional and Technical Services	8,000
Total Facilities Acquisition, Construction and Improvement Services	\$8,000
Total Facilities Acquisition, Construction and Improvement Services	\$8,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	372,000
900 Other Uses of Funds	1,025,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,397,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	625,000
Total Interfund Transfers - Out	\$625,000
Total Other Expenditures and Financing Uses	\$2,022,000
TOTAL EXPENDITURES	\$28,795,617

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	3,500,000	3,300,000
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	5,370,000	1,475,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	95,000	95,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	400,000	400,000
Permanent Fund		
Total Cash and Short-Term Investments	\$9,365,000	\$5,270,000

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		

Long-Term Investments

Permanent Fund

06/30/2017 Estimate

06/30/2018 Projection

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$9,365,000

\$5,270,000

Long-Term Indebtedness

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	31,070,000	30,000,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	450,000	470,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities	670,000	690,000
Total General Fund	\$32,190,000	\$31,160,000
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

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 Permanent Fund

Total Long-Term Indebtedness

\$32,190,000

\$31,160,000

Short-Term Payables

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	2,700,000	2,800,000
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		
Total Short-Term Payables	\$2,700,000	\$2,800,000
TOTAL INDEBTEDNESS	\$34,890,000	\$33,960,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	180,000
0850 Unassigned Fund Balance	800,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	1,558,382
	\$2,538,382
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,538,382