

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

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



President of the Board - Original Signature Required

6.21.17

Date



Secretary of the Board - Original Signature Required

6/21/2017

Date



Chief School Administrator - Original Signature Required

6/21/2017

Date

Sherri L Ludwig

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**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 : Shaler Area SD	County : Allegheny	AUN Number : 103028302
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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 5.17.17
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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.	

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

0840 Assigned Fund Balance

1,250,000

0850 Unassigned Fund Balance

5,925,043

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

\$7,175,043

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

52,129,178

7000 Revenue from State Sources

26,979,160

8000 Revenue from Federal Sources

940,000

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$80,048,338

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

\$87,223,381

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	43,944,526
6113 Public Utility Realty Taxes	54,000
6140 Current Act 511 Taxes - Flat Rate Assessments	20,180
6150 Current Act 511 Taxes - Proportional Assessments	5,503,600
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,509,500
6500 Earnings on Investments	60,270
6700 Revenues from LEA Activities	52,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	850,000
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	29,089
6980 Revenue from Community Services Activities	57,513
6990 Refunds and Other Miscellaneous Revenue	18,000

REVENUE FROM LOCAL SOURCES \$52,129,178**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	11,228,110
7160 Tuition for Orphans Subsidy	70,000
7271 Special Education funds for School-Aged Pupils	3,399,197
7311 Pupil Transportation Subsidy	1,780,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7340 State Property Tax Reduction Allocation	2,040,513
7505 Ready to Learn Block Grant	706,470
7810 State Share of Social Security and Medicare Taxes	1,360,892
7820 State Share of Retirement Contributions	6,008,978

REVENUE FROM STATE SOURCES \$26,979,160**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	600,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	140,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000

REVENUE FROM FEDERAL SOURCES \$940,000**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 80,048,338**

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$43,944,526
Amount of Tax Relief for Homestead Exclusions	<u>\$2,040,513</u>
Total Approx. Tax Revenue:	\$45,985,039
Approx. Tax Levy for Tax Rate Calculation:	\$48,788,949

Allegheny

Total

2016-17 Data		
a. Assessed Value	\$2,090,292,029	\$2,090,292,029
b. Real Estate Mills	22.5600	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$1,849,620,693	\$1,849,620,693
d. Assessed Value	\$2,095,574,213	\$2,095,574,213
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$47,156,988	\$47,156,988
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$47,156,988	\$47,156,988
(f Total * g)		
i. Base Mills Subject to Index	22.5600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00213%	94.00213%
k. Tax Levy Needed	\$48,788,949	\$48,788,949
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	23.2819	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$48,788,949	\$48,788,949
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,748,436
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$43,944,526
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$43,944,526

Amount of Tax Relief for Homestead Exclusions

\$2,040,513

Total Approx. Tax Revenue:

\$45,985,039

Approx. Tax Levy for Tax Rate Calculation:

\$48,788,949

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

23.2819

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$48,788,949

\$48,788,949

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

\$7,227

V. Number of Homestead/Farmstead Properties

12127

12127

Median Assessed Value of Homestead Properties

\$124,500

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$43,944,526	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,040,513</u>	
Total Approx. Tax Revenue:	\$45,985,039	
Approx. Tax Levy for Tax Rate Calculation:	\$48,788,949	
	Allegheny	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,040,513	Lowering RE Tax Rate	\$0	\$2,040,513
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,040,513

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>
Allegheny	2,095,574,213	23.2819	48,788,949			94.00213%	
Totals:	2,095,574,213		48,788,949	- 2,040,513	= 46,748,436	X 94.00213%	= 43,944,526

	<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	20,180
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 20,180 20,180

	<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%	5,100,000	5,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	403,600	403,600
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 5,503,600 5,503,600

Total Act 511, Current Taxes 5,523,780

Act 511 Tax Limit -->	1,849,620,693 X	12	22,195,448
	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> Allegheny	22.5600	23.2819	3.20%	Yes	3.2%				
	<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	3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	35,599,799
1200 Special Programs - Elementary / Secondary	12,014,343
1300 Vocational Education	1,412,027
1400 Other Instructional Programs - Elementary / Secondary	1,468,695
Total Instruction	\$50,494,864
2000 Support Services	
2100 Support Services - Students	2,660,469
2200 Support Services - Instructional Staff	1,113,787
2300 Support Services - Administration	4,025,904
2400 Support Services - Pupil Health	1,223,218
2500 Support Services - Business	791,884
2600 Operation and Maintenance of Plant Services	7,578,849
2700 Student Transportation Services	5,232,844
2800 Support Services - Central	1,617,885
2900 Other Support Services	61,425
Total Support Services	\$24,306,265
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,469,380
3300 Community Services	55,700
Total Operation of Non-Instructional Services	\$1,525,080
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	475,884
5200 Interfund Transfers - Out	7,034,642
Total Other Expenditures and Financing Uses	\$7,510,526
Total Estimated Expenditures and Other Financing Uses	\$83,836,735

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,689,539
200 Personnel Services - Employee Benefits	13,230,605
300 Purchased Professional and Technical Services	55,650
400 Purchased Property Services	44,600
500 Other Purchased Services	1,358,025
600 Supplies	1,046,495
700 Property	174,885
Total Regular Programs - Elementary / Secondary	\$35,599,799
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,323,986
200 Personnel Services - Employee Benefits	3,665,523
300 Purchased Professional and Technical Services	966,014
500 Other Purchased Services	2,009,155
600 Supplies	33,915
700 Property	15,750
Total Special Programs - Elementary / Secondary	\$12,014,343
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	53,702
200 Personnel Services - Employee Benefits	22,325
400 Purchased Property Services	4,000
500 Other Purchased Services	1,332,000
Total Vocational Education	\$1,412,027
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	759,533
200 Personnel Services - Employee Benefits	460,574
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	220,500
600 Supplies	13,088
Total Other Instructional Programs - Elementary / Secondary	\$1,468,695
Total Instruction	\$50,494,864
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,546,874
200 Personnel Services - Employee Benefits	1,009,483
300 Purchased Professional and Technical Services	45,570
400 Purchased Property Services	1,313
500 Other Purchased Services	7,141
600 Supplies	48,828
800 Other Objects	1,260
Total Support Services - Students	\$2,660,469
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	596,574

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	287,852
300 Purchased Professional and Technical Services	59,300
400 Purchased Property Services	4,376
500 Other Purchased Services	6,410
600 Supplies	150,475
700 Property	8,800
Total Support Services - Instructional Staff	\$1,113,787
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,036,356
200 Personnel Services - Employee Benefits	1,291,958
300 Purchased Professional and Technical Services	416,000
400 Purchased Property Services	32,450
500 Other Purchased Services	163,920
600 Supplies	25,900
700 Property	5,000
800 Other Objects	54,320
Total Support Services - Administration	\$4,025,904
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	520,809
200 Personnel Services - Employee Benefits	353,317
300 Purchased Professional and Technical Services	334,675
400 Purchased Property Services	893
500 Other Purchased Services	336
600 Supplies	12,337
700 Property	851
Total Support Services - Pupil Health	\$1,223,218
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	413,542
200 Personnel Services - Employee Benefits	253,842
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	67,550
500 Other Purchased Services	13,350
600 Supplies	7,500
800 Other Objects	1,100
Total Support Services - Business	\$791,884
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,965,290
200 Personnel Services - Employee Benefits	1,915,157
300 Purchased Professional and Technical Services	128,200
400 Purchased Property Services	1,462,775
500 Other Purchased Services	320,000
600 Supplies	643,490
700 Property	142,280
800 Other Objects	1,657
Total Operation and Maintenance of Plant Services	\$7,578,849

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	36,008
200 Personnel Services - Employee Benefits	13,836
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	5,056,500
600 Supplies	26,500
Total Student Transportation Services	\$5,232,844
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	772,593
200 Personnel Services - Employee Benefits	480,872
300 Purchased Professional and Technical Services	31,100
500 Other Purchased Services	15,650
600 Supplies	163,600
700 Property	152,000
800 Other Objects	2,070
Total Support Services - Central	\$1,617,885
2900 <u>Other Support Services</u>	
500 Other Purchased Services	61,425
Total Other Support Services	\$61,425
Total Support Services	\$24,306,265
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	967,247
200 Personnel Services - Employee Benefits	105,428
300 Purchased Professional and Technical Services	43,700
400 Purchased Property Services	25,250
500 Other Purchased Services	202,605
600 Supplies	91,225
700 Property	20,325
800 Other Objects	13,600
Total Student Activities	\$1,469,380
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	40,000
400 Purchased Property Services	5,000
500 Other Purchased Services	700
600 Supplies	10,000
Total Community Services	\$55,700
Total Operation of Non-Instructional Services	\$1,525,080
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	207,086
900 Other Uses of Funds	268,798
Total Debt Service / Other Expenditures and Financing Uses	\$475,884

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<u>Description</u>	<u>Amount</u>
5200 Interfund Transfers - Out	
900 Other Uses of Funds	7,034,642
Total Interfund Transfers - Out	\$7,034,642
Total Other Expenditures and Financing Uses	\$7,510,526
TOTAL EXPENDITURES	\$83,836,735

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	5,000,000	2,250,000
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	341,000	341,000
Other Capital Projects Fund	6,300,000	1,000,000
Debt Service Fund	500,000	500,000
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	500,000	500,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,646,000	\$4,596,000

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	3,000,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	16,300,000	500,000
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		

<u>Long-Term Investments</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$19,300,000	\$1,500,000
TOTAL CASH AND INVESTMENTS	\$31,946,000	\$6,096,000

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	250,000	200,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,050,000	1,075,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,700,000	1,700,000
0599 Other Long-Term Liabilities		
Total General Fund	\$3,000,000	\$2,975,000

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	84,000,000	78,400,000
0520 Extended-Term Financing Agreements Payable	15,000,000	14,900,000
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 \$99,000,000 \$93,300,000

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

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

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$102,000,000	\$96,275,000

<u>Short-Term Payables</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	16,000,000	16,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	600,000	150,000
Debt Service Fund	10,000	10,000
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	\$16,610,000	\$16,160,000
TOTAL INDEBTEDNESS	\$118,610,000	\$112,435,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,250,000
0850 Unassigned Fund Balance	2,136,646
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,386,646

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,386,646
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