

FINAL GENERAL FUND BUDGET

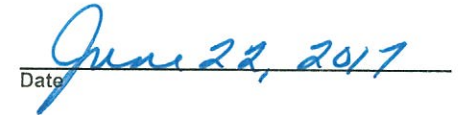
Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2017



President of the Board - Original Signature Required



Date



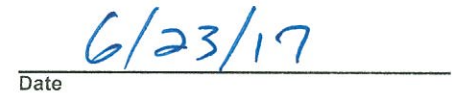
Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

Nicholas Morelli

Contact Person

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Telephone Extension

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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 : Chartiers Valley SD	COUNTY : Allegheny	AUN : 103021752
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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	\$62103457
Ending Unassigned Fund Balance	\$735000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.2%

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 6/23/17
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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)

School District Name : Chartiers Valley SD	County : Allegheny	AUN Number : 103021752
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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 05-23-17
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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.	The budget or 2017/2018 is expected to balance and not require the use of fund balance
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 budget for 2017/2018 is expected to balance without the use of the funds committed for significant increase in benefits.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	773,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	735,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,508,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	46,104,482
7000 Revenue from State Sources	15,278,142
8000 Revenue from Federal Sources	720,833
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$62,103,457</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$63,611,457</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	35,947,109
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	47,748
6114 Payments in Lieu of Current Taxes - State / Local	78,700
6140 Current Act 511 Taxes - Flat Rate Assessments	74,500
6150 Current Act 511 Taxes - Proportional Assessments	6,616,945
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,658,700
6500 Earnings on Investments	45,000
6700 Revenues from LEA Activities	63,740
6800 Revenues from Intermediary Sources / Pass-Through Funds	446,040
6910 Rentals	37,000
6940 Tuition from Patrons	728,000
6990 Refunds and Other Miscellaneous Revenue	161,000
REVENUE FROM LOCAL SOURCES	\$46,104,482
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,007,317
7271 Special Education funds for School-Aged Pupils	1,544,036
7311 Pupil Transportation Subsidy	945,124
7312 Nonpublic and Charter School Pupil Transportation Subsidy	145,915
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	120,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,000
7340 State Property Tax Reduction Allocation	910,163
7505 Ready to Learn Block Grant	303,975
7810 State Share of Social Security and Medicare Taxes	1,186,230
7820 State Share of Retirement Contributions	5,050,382
REVENUE FROM STATE SOURCES	\$15,278,142
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	455,086
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	80,253
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	180,646
Reimbursements (Access)	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,848
REVENUE FROM FEDERAL SOURCES	\$720,833
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	62,103,457

Act 1 Index (current): 2.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$35,947,109	
Amount of Tax Relief for Homestead Exclusions	<u>\$910,163</u>	
Total Approx. Tax Revenue:	\$36,857,272	
Approx. Tax Levy for Tax Rate Calculation:	\$38,190,634	
	Allegheny	Total

2016-17 Data		
a. Assessed Value	\$2,261,187,020	\$2,261,187,020
b. Real Estate Mills	16.6067	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$1,912,907,499	\$1,912,907,499
d. Assessed Value	\$2,299,712,400	\$2,299,712,400
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations		
f. 2016-17 Tax Levy	\$37,550,854	\$37,550,854
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$37,550,854	\$37,550,854
(f Total * g)		
i. Base Mills Subject to Index	16.6067	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.42343%	96.42343%
k. Tax Levy Needed	\$38,190,634	\$38,190,634
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	16.6067	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$38,190,634	\$38,190,634
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$37,280,471
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$35,947,109
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$35,947,109

Amount of Tax Relief for Homestead Exclusions

\$910,163

Total Approx. Tax Revenue:

\$36,857,272

Approx. Tax Levy for Tax Rate Calculation:

\$38,190,634

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

17.0218

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$39,145,245

\$39,145,245

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

\$6,178.00

V. Number of Homestead/Farmstead Properties

8870

8870

Median Assessed Value of Homestead Properties

\$128,800

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$35,947,109
Amount of Tax Relief for Homestead Exclusions	<u>\$910,163</u>
Total Approx. Tax Revenue:	\$36,857,272
Approx. Tax Levy for Tax Rate Calculation:	\$38,190,634
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$910,163	Lowering RE Tax Rate	\$0	\$910,163
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$910,163

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	2,299,712,400	16.6067	38,190,634			96.42343%	
Totals:	2,299,712,400		38,190,634	910,163 =	37,280,471 X	96.42343% =	35,947,109

	<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	74,500
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 74,500 74,500

	<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%	5,405,945	5,405,945
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	675,000	675,000
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	0.7500	0.000	536,000	536,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 6,616,945 6,616,945

Total Act 511, Current Taxes 6,691,445

Act 511 Tax Limit -->	1,912,907,499 X	12	22,954,890
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Allegheny	16.6067	16.6067	0.00%	Yes	2.5%				
	<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	2.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.5%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.5%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	2.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,125,324
1200 Special Programs - Elementary / Secondary	6,924,766
1300 Vocational Education	651,000
1400 Other Instructional Programs - Elementary / Secondary	298,889
1500 Nonpublic School Programs	14,086
Total Instruction	\$39,014,065
2000 Support Services	
2100 Support Services - Students	1,729,348
2200 Support Services - Instructional Staff	1,192,703
2300 Support Services - Administration	3,144,032
2400 Support Services - Pupil Health	443,900
2500 Support Services - Business	601,865
2600 Operation and Maintenance of Plant Services	4,023,731
2700 Student Transportation Services	4,667,575
2800 Support Services - Central	2,500
2900 Other Support Services	664,000
Total Support Services	\$16,469,654
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,503,513
3300 Community Services	16,225
Total Operation of Non-Instructional Services	\$1,519,738
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,060,000
5200 Interfund Transfers - Out	40,000
Total Other Expenditures and Financing Uses	\$5,100,000
Total Estimated Expenditures and Other Financing Uses	\$62,103,457

2017-2018 Final General Fund Budget

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Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,880,930
200 Personnel Services - Employee Benefits	10,516,135
300 Purchased Professional and Technical Services	407,800
400 Purchased Property Services	8,950
500 Other Purchased Services	896,772
600 Supplies	328,032
700 Property	83,005
800 Other Objects	3,700
Total Regular Programs - Elementary / Secondary	\$31,125,324
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,788,606
200 Personnel Services - Employee Benefits	2,029,443
300 Purchased Professional and Technical Services	562,135
500 Other Purchased Services	1,499,038
600 Supplies	22,305
700 Property	22,089
800 Other Objects	1,150
Total Special Programs - Elementary / Secondary	\$6,924,766
1300 <u>Vocational Education</u>	
500 Other Purchased Services	651,000
Total Vocational Education	\$651,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	184,658
200 Personnel Services - Employee Benefits	114,231
Total Other Instructional Programs - Elementary / Secondary	\$298,889
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	14,086
Total Nonpublic School Programs	\$14,086
Total Instruction	\$39,014,065
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	989,658
200 Personnel Services - Employee Benefits	615,182
300 Purchased Professional and Technical Services	71,998
400 Purchased Property Services	11,700
500 Other Purchased Services	16,680
600 Supplies	17,880
700 Property	6,000
800 Other Objects	250
Total Support Services - Students	\$1,729,348
2200 <u>Support Services - Instructional Staff</u>	

2017-2018 Final General Fund Budget

LEA : 103021752 Chartiers Valley SD

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Page - 2 of 3

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	563,441
200 Personnel Services - Employee Benefits	328,879
300 Purchased Professional and Technical Services	224,574
400 Purchased Property Services	5,400
500 Other Purchased Services	1,620
600 Supplies	64,789
700 Property	4,000
Total Support Services - Instructional Staff	\$1,192,703
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,666,062
200 Personnel Services - Employee Benefits	967,220
300 Purchased Professional and Technical Services	274,850
400 Purchased Property Services	8,300
500 Other Purchased Services	133,339
600 Supplies	48,711
700 Property	11,500
800 Other Objects	34,050
Total Support Services - Administration	\$3,144,032
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	270,060
200 Personnel Services - Employee Benefits	160,922
300 Purchased Professional and Technical Services	5,348
400 Purchased Property Services	575
500 Other Purchased Services	960
600 Supplies	6,035
Total Support Services - Pupil Health	\$443,900
2500 Support Services - Business	
100 Personnel Services - Salaries	362,232
200 Personnel Services - Employee Benefits	228,633
400 Purchased Property Services	1,900
500 Other Purchased Services	6,650
600 Supplies	1,900
800 Other Objects	550
Total Support Services - Business	\$601,865
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,634,017
200 Personnel Services - Employee Benefits	1,076,662
300 Purchased Professional and Technical Services	367,300
400 Purchased Property Services	529,600
500 Other Purchased Services	147,650
600 Supplies	250,700
700 Property	13,052
800 Other Objects	4,750
Total Operation and Maintenance of Plant Services	\$4,023,731
2700 Student Transportation Services	

2017-2018 Final General Fund Budget

LEA : 103021752 Chartiers Valley SD

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Page - 3 of 3

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,357,865
200 Personnel Services - Employee Benefits	1,098,210
400 Purchased Property Services	6,000
500 Other Purchased Services	772,500
600 Supplies	423,000
700 Property	10,000
Total Student Transportation Services	\$4,667,575
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	2,500
Total Support Services - Central	\$2,500
2900 <u>Other Support Services</u>	
500 Other Purchased Services	64,000
800 Other Objects	600,000
Total Other Support Services	\$664,000
Total Support Services	\$16,469,654
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	746,935
200 Personnel Services - Employee Benefits	265,310
300 Purchased Professional and Technical Services	147,100
400 Purchased Property Services	57,110
500 Other Purchased Services	100,508
600 Supplies	132,385
700 Property	52,500
800 Other Objects	1,665
Total Student Activities	\$1,503,513
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,500
200 Personnel Services - Employee Benefits	225
500 Other Purchased Services	10,500
Total Community Services	\$16,225
Total Operation of Non-Instructional Services	\$1,519,738
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,675,000
900 Other Uses of Funds	1,385,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,060,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	40,000
Total Interfund Transfers - Out	\$40,000
Total Other Expenditures and Financing Uses	\$5,100,000
TOTAL EXPENDITURES	\$62,103,457

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	100,000	100,000
Public Purpose (Expendable) Trust Fund	40,000	40,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	5,200,000	5,000,000
Other Capital Projects Fund	22,000,000	10,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
Child Care Operations Fund		
Other Enterprise Funds	1,755,000	1,600,000
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	3,274,000	2,850,000
Activity Fund	90,000	85,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$32,469,000	\$20,185,000

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	\$32,469,000	\$20,185,000
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Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	147,265,904	142,338,210
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,150,000	2,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$149,415,904	\$144,538,210
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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		

Total Public Purpose (Expendable) Trust Fund		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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	\$149,415,904	\$144,538,210

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	650,000	600,000
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	\$650,000	\$600,000
TOTAL INDEBTEDNESS	\$150,065,904	\$145,138,210

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	773,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	735,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,508,000

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,508,000
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