

FINAL GENERAL FUND BUDGET

Calendar Year 2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 03/28/2018

Barbara Aiken

President of the Board - Original Signature Required

Date 5/21/18Virginia Orr

Secretary of the Board - Original Signature Required

Date 5/21/18David A. Laffey, Ed.D.

Chief School Administrator - Original Signature Required

Date 5/21/18

Pat Laffey

Contact Person

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Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Scranton SD	County : Lackawanna	AUN Number : 119357402
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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 <i>Barbara Riden</i>	DATE <i>5/22/18</i>
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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 SSD currently on Financial Watch and working with PFM Consultants, our Technical Advisers, are reviewing the overall operations of the SSD in an effort to achieve a balanced annual budget and reduce the negative unassigned balance in future years.

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	29,638,562	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	(29,339,786)	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		(\$29,339,786)
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	66,446,526	
7000 Revenue from State Sources	79,370,843	
8000 Revenue from Federal Sources	6,586,000	
9000 Other Financing Sources	9,370,694	
Total Estimated Revenues And Other Financing Sources		\$161,774,063
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$132,434,277</u>

REVISED SUBMISSION

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	39,081,527
6113 Public Utility Realty Taxes	64,999
6140 Current Act 511 Taxes - Flat Rate Assessments	180,000
6150 Current Act 511 Taxes - Proportional Assessments	18,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,350,000
6500 Earnings on Investments	200,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,200,000
6940 Tuition from Patrons	390,000
6990 Refunds and Other Miscellaneous Revenue	1,080,000

REVENUE FROM LOCAL SOURCES

\$66,446,526

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	42,970,181
7170 School Improvement Grants	2,000,000
7271 Special Education funds for School-Aged Pupils	6,178,848
7311 Pupil Transportation Subsidy	1,200,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,230,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	200,000
7340 State Property Tax Reduction Allocation	4,371,163
7505 Ready to Learn Block Grant	1,836,814
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	83,837
7810 State Share of Social Security and Medicare Taxes	3,625,000
7820 State Share of Retirement Contributions	15,675,000

REVENUE FROM STATE SOURCES

\$79,370,843

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	180,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	5,000,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	650,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	256,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000

REVENUE FROM FEDERAL SOURCES

\$6,586,000

OTHER FINANCING SOURCES

9100 Sale of Bonds	4,073,179
9340 Debt Service Fund Transfers	1,997,515

REVISED SUBMISSION	
Amount	
OTHER FINANCING SOURCES	
9800 Intrafund Transfers In	3,300,000
OTHER FINANCING SOURCES	\$9,370,694
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	161,774,063

REVISED SUBMISSION

Act 1 Index (current): 3.8%
Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$39,081,527
Amount of Tax Relief for Homestead Exclusions \$4,371,163
Total Approx. Tax Revenue: \$43,452,690
Approx. Tax Levy for Tax Rate Calculation: \$49,938,042

Lackawanna

Total

2017 Data

a. Assessed Value \$395,420,889
b. Real Estate Mills 123.7700

\$395,420,889

I. 2018 Data

c. 2015 STEB Market Value \$2,273,875,550
d. Assessed Value \$388,713,644
e. Assessed Value of New Constr/ Renov \$0

\$2,273,875,550
\$388,713,644
\$0

2017 Calculations

f. 2017 Tax Levy \$48,941,243
(a * b)

\$48,941,243

2018 Calculations

g. Percent of Total Market Value 100.000000%
h. Rebalanced 2017 Tax Levy \$48,941,243

100.000000%
\$48,941,243

(f Total * g)
i. Base Mills Subject to Index 123.7700
(h / a * 1000) if no reassessment
(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 85.76740%
k. Tax Levy Needed \$49,938,042

85.76740%
\$49,938,042

(Approx. Tax Levy * g)

l. 2018 Real Estate Tax Rate 128.4700
(k / d * 1000)

128.4700

III. m. Tax Levy Generated by Mills \$49,938,042
(l / 1000 * d)

\$49,938,042

n. Tax Levy minus Tax Relief for Homestead Exclusions
(m - Amount of Tax Relief for Homestead Exclusions)

\$45,566,879

o. Net Tax Revenue Generated By Mills
(n * Est. Pct. Collection)

\$39,081,527

Act 1 Index (current): 3.8%

Calculation Method:

Rate

REVISED SUBMISSION

Approx. Tax Revenue from RE Taxes:

\$39,081,527

Amount of Tax Relief for Homestead Exclusions

\$4,371,163

Total Approx. Tax Revenue:

\$43,452,690

Approx. Tax Levy for Tax Rate Calculation:

\$49,938,042

Lackawanna

Total

Index Maximums

p. Maximum Mills Based On Index

128.4732

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$49,939,286

\$49,939,286

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

(l * Est. Pct. Collection)

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead

\$2,947.00

Number of Homestead/Farmstead Properties

11545

Median Assessed Value of Homestead Properties

\$10,000

Act 1 Index (current): 3.8%

Calculation Method:

Rate

REVISED SUBMISSION

Approx. Tax Revenue from RE Taxes:

\$39,081,527

Amount of Tax Relief for Homestead Exclusions

\$4,371,163

Total Approx. Tax Revenue:

\$43,452,690

Approx. Tax Levy for Tax Rate Calculation:

\$49,938,042

Lackawanna

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$4,371,163

Lowering RE Tax Rate

\$0

\$4,371,163

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$4,371,163

REVISED SUBMISSION

CODE

6111 Current Real Estate Taxes

County Name Taxable Assessed Value Real Estate Mills Tax Levy Generated by Mills
Lackawanna 388,713,644 128.4700 49,938,042

Totals: 388,713,644

49,938,042

4,371,163 =

45,566,879 X

85.76740% =

39,081,527

Amount of Tax Relief for
Homestead Exclusions

Tax Levy Minus Homestead
Exclusions

Percent Collected

Net Tax Revenue
Generated By Mills

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00			0
6140 Current Act 511 Taxes - Flat Rate Assessments	Rate			
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	180,000	180,000
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			180,000	180,000
6150 Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	10,800,000	10,800,000
6152 Current Act 511 Occupation Taxes	0.000%	0.000%	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	900,000	900,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0050	0.000%	5,843,000	5,843,000
6156 Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0500	0.000%	1,357,000	1,357,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			18,900,000	18,900,000
Total Act 511, Current Taxes			2,273,875,550 X	19,080,000
			Market Value	27,286,507
			Mills	(511 Limit)

Act 511 Tax Limit -->

REVISED SUBMISSION

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
		2017 (Rebalanced)	2018				2017 (Rebalanced)	2018		
6111	<u>Current Real Estate Taxes</u>									
	Lackawanna	123.7700	128.4700	3.80%	Yes	3.8%				
	<u>Current Act 511 Taxes - Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate					3.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%				
	<u>Current Act 511 Taxes - Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6155	Current Act 511 Business Privilege Taxes	0.0050	0.0050	0.00%	Yes	3.8%				
6157	Current Act 511 Mercantile Taxes	0.0500	0.0500	0.00%	Yes	3.8%				

REVISED SUBMISSION

Page - 1 of 1

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	74,590,292
1200 Special Programs - Elementary / Secondary	24,750,333
1300 Vocational Education	1,930,021
1400 Other Instructional Programs - Elementary / Secondary	2,565,495
Total Instruction	\$103,836,141
2000 Support Services	
2100 Support Services - Students	4,049,708
2200 Support Services - Instructional Staff	2,499,265
2300 Support Services - Administration	8,581,754
2400 Support Services - Pupil Health	1,972,127
2500 Support Services - Business	1,364,361
2600 Operation and Maintenance of Plant Services	12,893,228
2700 Student Transportation Services	4,089,293
2800 Support Services - Central	2,784,805
2900 Other Support Services	107,090
Total Support Services	\$38,341,631
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,312,573
3300 Community Services	261,396
Total Operation of Non-Instructional Services	\$1,573,969
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,022,322
Total Other Expenditures and Financing Uses	\$18,022,322
Total Estimated Expenditures and Other Financing Uses	\$161,774,063

REVISED SUBMISSION

DescriptionAmount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	40,040,719
200 Personnel Services - Employee Benefits	29,362,752
300 Purchased Professional and Technical Services	125,300
400 Purchased Property Services	261,091
500 Other Purchased Services	3,698,581
600 Supplies	1,024,072
700 Property	40,000
800 Other Objects	37,777
Total Regular Programs - Elementary / Secondary	\$74,590,292

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	11,016,670
200 Personnel Services - Employee Benefits	7,729,169
300 Purchased Professional and Technical Services	2,446,000
500 Other Purchased Services	3,385,925
600 Supplies	140,569
700 Property	29,500
800 Other Objects	2,500
Total Special Programs - Elementary / Secondary	\$24,750,333

1300 Vocational Education

500 Other Purchased Services	1,912,810
600 Supplies	14,211
700 Property	3,000
Total Vocational Education	\$1,930,021

Total Vocational Education1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	1,373,815
200 Personnel Services - Employee Benefits	992,780
300 Purchased Professional and Technical Services	125,000
500 Other Purchased Services	18,900
600 Supplies	55,000
Total Other Instructional Programs - Elementary / Secondary	\$2,565,495

Total Other Instructional Programs - Elementary / Secondary

\$103,836,141

Total Instruction

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries	2,295,611
200 Personnel Services - Employee Benefits	1,658,910
300 Purchased Professional and Technical Services	84,081
400 Purchased Property Services	3,000
500 Other Purchased Services	3,000
600 Supplies	5,106
Total Support Services - Students	\$4,049,708

Total Support Services - Students2200 Support Services - Instructional Staff

100 Personnel Services - Salaries	1,252,407
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2018 Final General Fund Budget

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REVISED SUBMISSION

Description

Amount

200 Personnel Services - Employee Benefits
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

1,084,973
5,800
5,000
137,085
13,500
500

Total Support Services - Instructional Staff

\$2,499,265

2300 Support Services - Administration

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

4,654,121
3,441,084
222,000
26,505
69,144
20,400
5,100
143,400

Total Support Services - Administration

\$8,581,754

2400 Support Services - Pupil Health

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies

1,099,691
794,686
38,000
10,000
1,500
28,250

Total Support Services - Pupil Health

\$1,972,127

2500 Support Services - Business

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
800 Other Objects

570,808
446,203
1,000
228,000
24,500
92,150
1,700

Total Support Services - Business

\$1,364,361

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property

4,805,707
3,473,121
2,725,600
718,800
1,110,000
60,000

Total Operation and Maintenance of Plant Services

\$12,893,228

2700 Student Transportation Services

500 Other Purchased Services
Total Student Transportation Services

4,089,293
\$4,089,293

REVISED SUBMISSION

Description	Amount
2800 Support Services - Central	
100 Personnel Services - Salaries	1,022,675
200 Personnel Services - Employee Benefits	739,030
300 Purchased Professional and Technical Services	480,000
500 Other Purchased Services	2,000
600 Supplies	63,100
700 Property	477,000
800 Other Objects	1,000
Total Support Services - Central	\$2,784,805
2900 Other Support Services	
500 Other Purchased Services	107,090
Total Other Support Services	\$107,090
Total Support Services	\$38,341,631
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	546,663
200 Personnel Services - Employee Benefits	400,968
400 Purchased Property Services	27,090
500 Other Purchased Services	187,173
600 Supplies	13,695
700 Property	82,132
800 Other Objects	54,852
Total Student Activities	\$1,312,573
3300 Community Services	
100 Personnel Services - Salaries	150,000
200 Personnel Services - Employee Benefits	108,396
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	1,000
600 Supplies	1,000
Total Community Services	\$261,396
Total Operation of Non-Instructional Services	\$1,573,969
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	10,297,322
900 Other Uses of Funds	7,725,000
Total Debt Service / Other Expenditures and Financing Uses	\$18,022,322
Total Other Expenditures and Financing Uses	\$18,022,322
TOTAL EXPENDITURES	\$161,774,063

REVISED SUBMISSION:

Cash and Short-Term Investments

General Fund

06/30/2018 Estimate

8,173,141

06/30/Final Projection

6,000,000

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

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 Cash and Short-Term Investments

\$8,173,141

\$6,000,000

Long-Term Investments

06/30/2018 Estimate

06/30/Final 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

	REVISSED SUBMISSION	<u>06/30/2018 Estimate</u>	<u>06/30/Fina Projection</u>
<u>Long-Term Investments</u>			
Permanent Fund			
Total Long-Term Investments			
TOTAL CASH AND INVESTMENTS		\$8,173,141	\$6,000,000

REVISED SUBMISSION

Long-Term IndebtednessGeneral Fund

06/30/2018 Estimate

06/30/Fina Projection

0510 Bonds Payable

19,985,500

196,855,000

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 Noncurrent Liabilities

6,192,000

6,000,000

Total General Fund**\$26,177,500****\$202,855,000****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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

2018 Final General Fund Budget

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REVISED SUBMISSION

Schedule Of Indebtedness (DEBT)

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Long-Term Indebtedness

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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

REVISED SUBMISSION

Long-Term Indebtedness

0560 Other Post-Employment Benefits (OPEB)
 0599 Other Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

Total Private Purpose Trust Fund

06/30/2018 Estimate

06/30/Final Projection

Long-Term Indebtedness

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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

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

06/30/2018 Estimate

06/30/Final Projection

REVISED SUBMISSION

Long-Term Indebtedness

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

06/30/2018 Estimate

06/30/Final Projection

\$26,177,500

\$202,855,000

REVISED SUBMISSION

Short-Term Payables

General Fund	
Public Purpose (Expendable) Trust Fund	
Other Comptroller-Approved Special Revenue Funds	
Athletic / School-Sponsored Extra Curricular Activities Fund	
Capital Reserve Fund - \$ 690, \$1850	
Capital Reserve Fund - \$ 1431	
Other Capital Projects Fund	
Debt Service Fund	
Food Service / Cafeteria Operations Fund	
Child Care Operations Fund	
Other Enterprise Funds	
Internal Service Fund	
Private Purpose Trust Fund	
Investment Trust Fund	
Pension Trust Fund	
Activity Fund	
Other Agency Fund	
Permanent Fund	

Total Short-Term Payables

TOTAL INDEBTEDNESS

06/30/2018 Estimate
 554,256

06/30/Fina Projection
 554,256

\$554,256

\$554,256

\$26,731,756

\$203,409,256

REVISED SUBMISSION

Account Description

Amounts

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	29,638,562
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(29,339,786)

Total Ending Fund Balance - Committed, Assigned, and Unassigned (\$29,339,786)

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve \$298,776