

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2017



President of the Board - Original Signature Required

6-26-17

Date



Secretary of the Board - Original Signature Required

6-26-17

Date



Chief School Administrator - Original Signature Required

6-26-17

Date

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Contact Person

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 : Moon Area SD	COUNTY : Allegheny	AUN : 103026343
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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	\$78500047
Ending Unassigned Fund Balance	\$2900159
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.7%

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 6/26/17
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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 : Moon Area SD	County : Allegheny	AUN Number : 103026343
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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 5-22-17
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Prudent Fiscal management
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Funds used to pay for Prepaid expenditures
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Prudent Fiscal management

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

0850 Unassigned Fund Balance

624,475

3,262,718

3,794,738

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

\$7,681,931

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

7000 Revenue from State Sources

8000 Revenue from Federal Sources

9000 Other Financing Sources

55,475,756

17,339,033

1,546,695

Total Estimated Revenues And Other Financing Sources

\$74,361,484

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

\$82,043,415

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	46,781,060
6112 Interim Real Estate Taxes	700,000
6113 Public Utility Realty Taxes	54,000
6114 Payments in Lieu of Current Taxes - State / Local	100,000
6140 Current Act 511 Taxes - Flat Rate Assessments	90,000
6150 Current Act 511 Taxes - Proportional Assessments	5,695,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	910,000
6500 Earnings on Investments	90,000
6700 Revenues from LEA Activities	42,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	586,696
6910 Rentals	60,000
6920 Contributions and Donations from Private Sources	25,000
6980 Revenue from Community Services Activities	130,000
6990 Refunds and Other Miscellaneous Revenue	212,000

REVENUE FROM LOCAL SOURCES **\$55,475,756****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	6,576,966
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	1,726,578
7311 Pupil Transportation Subsidy	820,844
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	588,022
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	956,493
7505 Ready to Learn Block Grant	335,009
7810 State Share of Social Security and Medicare Taxes	1,180,816
7820 State Share of Retirement Contributions	5,031,305

REVENUE FROM STATE SOURCES **\$17,339,033****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	294,494
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	78,738
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	7,322
8517 NCLB, Title IV - 21st Century Schools	15,197
8731 ARRA - Build America Bonds	1,000,944
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
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REVENUE FROM FEDERAL SOURCES	\$1,546,695
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	74,361,484
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Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$46,781,060
Amount of Tax Relief for Homestead Exclusions	<u>\$956,493</u>
Total Approx. Tax Revenue:	\$47,737,553
Approx. Tax Levy for Tax Rate Calculation:	\$49,686,764

Allegheny

Total

2016-17 Data		
a. Assessed Value	\$2,399,645,569	\$2,399,645,569
b. Real Estate Mills	19.5576	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$2,098,660,697	\$2,098,660,697
d. Assessed Value	\$2,447,286,269	\$2,447,286,269
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$46,931,308	\$46,931,308
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$46,931,308	\$46,931,308
(f Total * g)		
i. Base Mills Subject to Index	19.5576	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$49,686,764	\$49,686,764
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	20.3028	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$49,686,764	\$49,686,764
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$48,730,271
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$46,781,060
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$46,781,060

Amount of Tax Relief for Homestead Exclusions

\$956,493

Total Approx. Tax Revenue:

\$47,737,553

Approx. Tax Levy for Tax Rate Calculation:

\$49,686,764

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

20.1247

(i * (1 + Index))

q. Mills In Excess of Index

0.1781

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

r. Maximum Tax Levy Based On Index

\$49,250,902

\$49,250,902

IV. (p / 1000 * d)

s. Millage Rate within Index?

No

(If l > p Then No)

t. Tax Levy In Excess of Index

\$435,862

\$435,862

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$418,428

\$418,428

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$6,361.00

V. Number of Homestead/Farmstead Properties

7408

7408

Median Assessed Value of Homestead Properties

\$161,000

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$46,781,060
Amount of Tax Relief for Homestead Exclusions	<u>\$956,493</u>
Total Approx. Tax Revenue:	\$47,737,553
Approx. Tax Levy for Tax Rate Calculation:	\$49,686,764
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$956,493	Lowering RE Tax Rate	\$0	\$956,493
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$956,493

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	2,447,286,269	20.3028	49,686,764			96.00000%	
Totals:	2,447,286,269		49,686,764	956,493 =	48,730,271 X	96.00000% =	46,781,060

	<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	90,000
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 90,000 90,000

	<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%	4,885,000	4,885,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	800,000	800,000
6154 Current Act 511 Amusement Taxes	10.000%	0.000%	10,000	10,000
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 5,695,000 5,695,000

Total Act 511, Current Taxes 5,785,000

Act 511 Tax Limit -->	2,098,660,697 X	12	25,183,928
	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	19.5576	20.3028	3.82%	No	2.9%				
	<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	2.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	2.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,111,810
1200 Special Programs - Elementary / Secondary	9,989,898
1300 Vocational Education	2,118,604
1400 Other Instructional Programs - Elementary / Secondary	881,250
1500 Nonpublic School Programs	14,000
Total Instruction	\$44,115,562
2000 Support Services	
2100 Support Services - Students	2,131,326
2200 Support Services - Instructional Staff	2,087,809
2300 Support Services - Administration	4,678,096
2400 Support Services - Pupil Health	734,215
2500 Support Services - Business	652,191
2600 Operation and Maintenance of Plant Services	6,309,865
2700 Student Transportation Services	3,111,092
2800 Support Services - Central	357,626
2900 Other Support Services	70,000
Total Support Services	\$20,132,220
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,597,681
3300 Community Services	659,752
Total Operation of Non-Instructional Services	\$2,257,433
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	668,000
5200 Interfund Transfers - Out	10,926,832
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$11,994,832
Total Estimated Expenditures and Other Financing Uses	\$78,500,047

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	17,494,536
200 Personnel Services - Employee Benefits	10,878,282
300 Purchased Professional and Technical Services	1,112,317
400 Purchased Property Services	163,794
500 Other Purchased Services	664,711
600 Supplies	640,701
700 Property	151,350
800 Other Objects	6,119
Total Regular Programs - Elementary / Secondary	\$31,111,810
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,472,337
200 Personnel Services - Employee Benefits	3,094,965
300 Purchased Professional and Technical Services	950,000
500 Other Purchased Services	1,440,782
600 Supplies	24,564
800 Other Objects	7,250
Total Special Programs - Elementary / Secondary	\$9,989,898
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	951,313
200 Personnel Services - Employee Benefits	598,473
300 Purchased Professional and Technical Services	9,100
400 Purchased Property Services	1,297
500 Other Purchased Services	500,028
600 Supplies	58,393
Total Vocational Education	\$2,118,604
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	506,392
200 Personnel Services - Employee Benefits	242,472
300 Purchased Professional and Technical Services	11,000
500 Other Purchased Services	120,386
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$881,250
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	14,000
Total Nonpublic School Programs	\$14,000
Total Instruction	\$44,115,562
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,178,624
200 Personnel Services - Employee Benefits	720,994
300 Purchased Professional and Technical Services	195,815
400 Purchased Property Services	1,490

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	12,445
600 Supplies	18,470
800 Other Objects	3,488
Total Support Services - Students	\$2,131,326
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	676,055
200 Personnel Services - Employee Benefits	580,431
300 Purchased Professional and Technical Services	749,063
400 Purchased Property Services	3,350
500 Other Purchased Services	15,550
600 Supplies	62,770
800 Other Objects	590
Total Support Services - Instructional Staff	\$2,087,809
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,463,172
200 Personnel Services - Employee Benefits	1,480,495
300 Purchased Professional and Technical Services	507,200
400 Purchased Property Services	7,164
500 Other Purchased Services	85,070
600 Supplies	75,800
800 Other Objects	59,195
Total Support Services - Administration	\$4,678,096
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	421,934
200 Personnel Services - Employee Benefits	296,881
300 Purchased Professional and Technical Services	3,975
400 Purchased Property Services	1,213
600 Supplies	9,842
700 Property	240
800 Other Objects	130
Total Support Services - Pupil Health	\$734,215
2500 Support Services - Business	
100 Personnel Services - Salaries	289,815
200 Personnel Services - Employee Benefits	218,886
300 Purchased Professional and Technical Services	61,387
400 Purchased Property Services	10,992
500 Other Purchased Services	45,266
600 Supplies	15,050
800 Other Objects	10,795
Total Support Services - Business	\$652,191
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,520,572
200 Personnel Services - Employee Benefits	1,715,719
300 Purchased Professional and Technical Services	49,110
400 Purchased Property Services	1,312,722

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	384,312
600 Supplies	325,800
800 Other Objects	1,630
Total Operation and Maintenance of Plant Services	\$6,309,865
2700 Student Transportation Services	
100 Personnel Services - Salaries	106,804
200 Personnel Services - Employee Benefits	42,423
300 Purchased Professional and Technical Services	7,565
500 Other Purchased Services	2,929,300
600 Supplies	25,000
Total Student Transportation Services	\$3,111,092
2800 Support Services - Central	
100 Personnel Services - Salaries	186,921
200 Personnel Services - Employee Benefits	116,895
300 Purchased Professional and Technical Services	24,125
500 Other Purchased Services	23,660
600 Supplies	5,000
800 Other Objects	1,025
Total Support Services - Central	\$357,626
2900 Other Support Services	
500 Other Purchased Services	70,000
Total Other Support Services	\$70,000
Total Support Services	\$20,132,220
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	865,301
200 Personnel Services - Employee Benefits	316,297
300 Purchased Professional and Technical Services	99,674
400 Purchased Property Services	37,650
500 Other Purchased Services	131,650
600 Supplies	109,050
700 Property	2,000
800 Other Objects	36,059
Total Student Activities	\$1,597,681
3300 Community Services	
100 Personnel Services - Salaries	84,000
200 Personnel Services - Employee Benefits	18,283
300 Purchased Professional and Technical Services	5,800
400 Purchased Property Services	1,400
500 Other Purchased Services	3,050
700 Property	545,819
800 Other Objects	1,400
Total Community Services	\$659,752
Total Operation of Non-Instructional Services	\$2,257,433

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	150,000
900 Other Uses of Funds	518,000
Total Debt Service / Other Expenditures and Financing Uses	\$668,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,926,832
Total Interfund Transfers - Out	\$10,926,832
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$11,994,832
TOTAL EXPENDITURES	\$78,500,047

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	500,000	500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	568,207	
Other Capital Projects Fund	664,862	450,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	310,000	450,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	265,698	265,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,308,767	\$1,665,000

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		

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Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$2,308,767** **\$1,665,000**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	240,219,606	229,730,794
0520 Extended-Term Financing Agreements Payable	396,300	755,980
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,721,915	1,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,572,733	3,572,733
0599 Other Long-Term Liabilities		

Total General Fund	\$245,910,554	\$235,859,507
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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

2017-2018 Final General Fund Budget

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Long-Term Indebtedness**06/30/2017 Estimate****06/30/2018 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$245,910,554	\$235,859,507

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	240,219,606	229,730,794
Public Purpose (Expendable) Trust Fund	396,300	755,980
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	\$240,615,906	\$230,486,774
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TOTAL INDEBTEDNESS	\$486,526,460	\$466,346,281
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	643,209
0850 Unassigned Fund Balance	2,900,159
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,543,368
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,943,368