

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

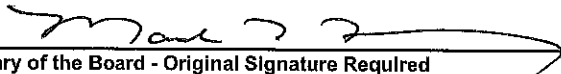
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2017



President of the Board - Original Signature Required

Date 6/14/17



Secretary of the Board - Original Signature Required

Date 6-12-17



Chief School Administrator - Original Signature Required

Date 6/14/17

Penny L Shaffer

Contact Person

(610)444-2053

Extn :

Telephone

Extension

pshaffer@kcsd.org

Email Address

<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.	To cover unpredictable changes in the cost of goods services (less than 1% of 2017-2018 budgeted expenditures).
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.	6% of 2017-2018 budgeted expenditures.

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

5,804,610

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

\$5,804,610

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

65,041,111
17,428,019
1,027,899

Total Estimated Revenues And Other Financing Sources

\$83,497,029

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

\$89,301,639

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	56,847,427
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	73,000
6150 Current Act 511 Taxes - Proportional Assessments	5,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,775,000
6500 Earnings on Investments	80,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	565,257
6910 Rentals	66,350
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	17,500
6960 Services Provided Other Local Governmental Units / LEAs	95,000
6990 Refunds and Other Miscellaneous Revenue	66,577
REVENUE FROM LOCAL SOURCES	\$65,041,111
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,675,608
7271 Special Education funds for School-Aged Pupils	1,845,792
7311 Pupil Transportation Subsidy	1,380,075
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	560,408
7330 Health Services (Medical, Dental, Nurse, Act 25)	86,000
7340 State Property Tax Reduction Allocation	1,436,354
7505 Ready to Learn Block Grant	400,617
7810 State Share of Social Security and Medicare Taxes	1,142,291
7820 State Share of Retirement Contributions	4,900,874
REVENUE FROM STATE SOURCES	\$17,428,019
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	721,594
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	93,424
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	163,054
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	49,827
REVENUE FROM FEDERAL SOURCES	\$1,027,899
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	83,497,029

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$56,847,427
Amount of Tax Relief for Homestead Exclusions	<u>\$1,437,490</u>
Total Approx. Tax Revenue:	\$58,284,917
Approx. Tax Levy for Tax Rate Calculation:	\$60,397,697

Chester

Total

2016-17 Data		
a. Assessed Value	\$2,017,294,755	\$2,017,294,755
b. Real Estate Mills	29.2408	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$2,887,769,813	\$2,887,769,813
d. Assessed Value	\$2,021,416,348	\$2,021,416,348
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$58,987,312	\$58,987,312
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$58,987,312	\$58,987,312
(f Total * g)		
i. Base Mills Subject to Index	29.2408	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.41660%	96.41660%
k. Tax Levy Needed	\$60,397,697	\$60,397,697
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	29.8789	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$60,397,697	\$60,397,697
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$58,960,207
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$56,847,427
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$56,847,427

Amount of Tax Relief for Homestead Exclusions

\$1,437,490

Total Approx. Tax Revenue:

\$58,284,917

Approx. Tax Levy for Tax Rate Calculation:

\$60,397,697

Chester

Total

Index Maximums

p. Maximum Mills Based On Index

30.0887

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$60,821,790

\$60,821,790

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

\$7,767

V. Number of Homestead/Farmstead Properties

6201

6201

Median Assessed Value of Homestead Properties

\$196,000

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$56,847,427
Amount of Tax Relief for Homestead Exclusions	<u>\$1,437,490</u>
Total Approx. Tax Revenue:	\$58,284,917
Approx. Tax Levy for Tax Rate Calculation:	\$60,397,697

Chester	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,436,354	Lowering RE Tax Rate	\$0	\$1,436,354
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,136			\$1,136
Amount of Tax Relief from State/Local Sources				\$1,437,490

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>
Chester	2,021,416,348	29.8789	60,397,697			96.41660%	
Totals:	2,021,416,348		60,397,697	1,437,490 =	58,960,207 X	96.41660% =	56,847,427

	<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	\$0.00	\$0.00	0
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 0 0

	<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%	4,200,000	4,200,000
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	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 5,000,000 5,000,000

Total Act 511, Current Taxes 5,000,000

Act 511 Tax Limit -->	2,887,769,813 X	12	34,653,238
	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>									
	Chester	29.2408	29.8789	2.19%	Yes	2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	34,986,007
1200 Special Programs - Elementary / Secondary	13,339,142
1300 Vocational Education	1,751,095
1400 Other Instructional Programs - Elementary / Secondary	169,711
Total Instruction	\$50,245,955
2000 Support Services	
2100 Support Services - Students	2,502,157
2200 Support Services - Instructional Staff	2,170,839
2300 Support Services - Administration	4,414,837
2400 Support Services - Pupil Health	906,182
2500 Support Services - Business	1,134,594
2600 Operation and Maintenance of Plant Services	6,703,769
2700 Student Transportation Services	5,108,619
2800 Support Services - Central	2,193,826
2900 Other Support Services	37,551
Total Support Services	\$25,172,374
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,323,362
Total Operation of Non-Instructional Services	\$1,323,362
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,279,668
5900 Budgetary Reserve	90,000
Total Other Expenditures and Financing Uses	\$7,369,668
Total Estimated Expenditures and Other Financing Uses	\$84,211,359

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	18,285,435
200 Personnel Services - Employee Benefits	12,408,468
300 Purchased Professional and Technical Services	159,831
400 Purchased Property Services	5,500
500 Other Purchased Services	3,579,340
600 Supplies	528,933
700 Property	18,500
Total Regular Programs - Elementary / Secondary	\$34,986,007
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,681,302
200 Personnel Services - Employee Benefits	1,806,005
300 Purchased Professional and Technical Services	6,088,402
400 Purchased Property Services	2,000
500 Other Purchased Services	2,689,934
600 Supplies	46,999
700 Property	20,000
800 Other Objects	4,500
Total Special Programs - Elementary / Secondary	\$13,339,142
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,751,095
Total Vocational Education	\$1,751,095
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	50,768
500 Other Purchased Services	118,943
Total Other Instructional Programs - Elementary / Secondary	\$169,711
Total Instruction	\$50,245,955
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,337,170
200 Personnel Services - Employee Benefits	891,337
300 Purchased Professional and Technical Services	255,000
500 Other Purchased Services	5,100
600 Supplies	11,800
700 Property	1,000
800 Other Objects	750
Total Support Services - Students	\$2,502,157
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,133,282
200 Personnel Services - Employee Benefits	692,925
300 Purchased Professional and Technical Services	71,000
400 Purchased Property Services	3,000
500 Other Purchased Services	24,648

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	221,684
700 Property	18,000
800 Other Objects	6,300
Total Support Services - Instructional Staff	\$2,170,839
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,424,915
200 Personnel Services - Employee Benefits	1,424,913
300 Purchased Professional and Technical Services	282,625
500 Other Purchased Services	174,575
600 Supplies	31,815
700 Property	9,000
800 Other Objects	66,994
Total Support Services - Administration	\$4,414,837
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	501,232
200 Personnel Services - Employee Benefits	341,514
300 Purchased Professional and Technical Services	8,200
400 Purchased Property Services	100
500 Other Purchased Services	27,500
600 Supplies	27,636
Total Support Services - Pupil Health	\$906,182
2500 Support Services - Business	
100 Personnel Services - Salaries	655,940
200 Personnel Services - Employee Benefits	352,232
300 Purchased Professional and Technical Services	75,522
500 Other Purchased Services	9,250
600 Supplies	15,000
700 Property	10,000
800 Other Objects	16,650
Total Support Services - Business	\$1,134,594
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,121,353
200 Personnel Services - Employee Benefits	1,622,869
300 Purchased Professional and Technical Services	163,120
400 Purchased Property Services	1,752,916
500 Other Purchased Services	271,972
600 Supplies	628,257
700 Property	125,909
800 Other Objects	17,373
Total Operation and Maintenance of Plant Services	\$6,703,769
2700 Student Transportation Services	
100 Personnel Services - Salaries	124,406
200 Personnel Services - Employee Benefits	93,677
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,500

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	4,829,536
600 Supplies	30,000
700 Property	25,000
800 Other Objects	1,500
Total Student Transportation Services	\$5,108,619
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	732,711
200 Personnel Services - Employee Benefits	504,865
300 Purchased Professional and Technical Services	131,250
500 Other Purchased Services	177,974
600 Supplies	307,150
700 Property	336,376
800 Other Objects	3,500
Total Support Services - Central	\$2,193,826
2900 <u>Other Support Services</u>	
500 Other Purchased Services	37,551
Total Other Support Services	\$37,551
Total Support Services	\$25,172,374
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	663,578
200 Personnel Services - Employee Benefits	255,139
300 Purchased Professional and Technical Services	100,441
400 Purchased Property Services	3,000
500 Other Purchased Services	118,375
600 Supplies	125,508
700 Property	16,311
800 Other Objects	41,010
Total Student Activities	\$1,323,362
Total Operation of Non-Instructional Services	\$1,323,362
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,489,668
900 Other Uses of Funds	5,790,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,279,668
5900 <u>Budgetary Reserve</u>	
800 Other Objects	90,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$90,000
Total Other Expenditures and Financing Uses	\$7,369,668
TOTAL EXPENDITURES	\$84,211,359

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	14,000,000	14,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	7,500,000	7,000,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	200,000	200,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	850,000	850,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,000,000	1,000,000
Private Purpose Trust Fund	250,000	250,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	32,000	32,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$23,832,000	\$23,332,000

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 **\$23,832,000** **\$23,332,000**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	56,260,000	50,470,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,012,000	1,015,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,550,000	6,940,000
0599 Other Long-Term Liabilities		

Total General Fund	\$63,822,000	\$58,425,000
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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

<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	\$63,822,000	\$58,425,000

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$63,822,000	\$58,425,000
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Account Description	Amounts
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0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,090,280

Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,090,280
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5900 Budgetary Reserve	90,000
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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,180,280
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