

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2017

President of the Board - Original Signature Required

Date

6-13-17

Secretary of the Board - Original Signature Required

Date

6-13-17

Chief School Administrator - Original Signature Required

Date

6/13/17

Thomas R Caruso

(570)966-8200

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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 : Mifflinburg Area SD	COUNTY : Union	AUN : 116605003
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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.

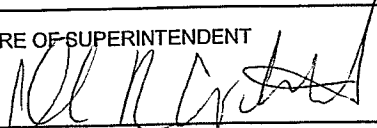
Total Budgeted Expenditures	\$30538674
Ending Unassigned Fund Balance	\$162696
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.5%

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 6/14/17
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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 : Mifflinburg Area SD	County : Union	AUN Number : 116605003
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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>Sami W. Keni</i>	DATE 5/2/17
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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.	Funds available for emergency non-budgeted needs
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance for PSERS, OPEB, and Capital Projects

<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	40,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,600,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	300,262
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,900,262</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,664,962
7000 Revenue from State Sources	13,973,646
8000 Revenue from Federal Sources	762,500
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$30,401,108</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$36,301,370</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	9,900,192
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	69,000
6120 Current Per Capita Taxes, Section 679	38,000
6140 Current Act 511 Taxes - Flat Rate Assessments	73,000
6150 Current Act 511 Taxes - Proportional Assessments	4,550,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	520,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	64,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	350,000
6910 Rentals	17,770
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	12,000
6960 Services Provided Other Local Governmental Units / LEAs	2,500
6990 Refunds and Other Miscellaneous Revenue	12,500

REVENUE FROM LOCAL SOURCES**\$15,664,962****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	7,941,977
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	58,000
7271 Special Education funds for School-Aged Pupils	1,381,540
7311 Pupil Transportation Subsidy	875,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	315,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	568,096
7505 Ready to Learn Block Grant	350,000
7810 State Share of Social Security and Medicare Taxes	466,249
7820 State Share of Retirement Contributions	1,957,784

REVENUE FROM STATE SOURCES**\$13,973,646****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	550,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	180,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
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REVENUE FROM FEDERAL SOURCES	\$762,500
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,401,108
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Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,900,192	
Amount of Tax Relief for Homestead Exclusions	<u>\$568,096</u>	
Total Approx. Tax Revenue:	\$10,468,288	
Approx. Tax Levy for Tax Rate Calculation:	\$10,774,480	
	Union	Total

2016-17 Data		
a. Assessed Value	\$877,977,150	\$877,977,150
b. Real Estate Mills	11.7500	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$998,868,374	\$998,868,374
d. Assessed Value	\$887,687,160	\$887,687,160
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations		
f. 2016-17 Tax Levy	\$10,316,232	\$10,316,232
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2016-17 Tax Levy	\$10,316,232	\$10,316,232
(f Total * g)		
i. Base Mills Subject to Index	11.7500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$10,774,480	\$10,774,480
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	12.1377	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,774,480	\$10,774,480
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,206,384
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,900,192
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$9,900,192	
Amount of Tax Relief for Homestead Exclusions	<u>\$568,096</u>	
Total Approx. Tax Revenue:	\$10,468,288	
Approx. Tax Levy for Tax Rate Calculation:	\$10,774,480	

Union

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.1377	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,774,480	\$10,774,480
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$12,766	
Number of Homestead/Farmstead Properties	3713	3713
Median Assessed Value of Homestead Properties		\$115,500

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,900,192
Amount of Tax Relief for Homestead Exclusions	<u>\$568,096</u>
Total Approx. Tax Revenue:	\$10,468,288
Approx. Tax Levy for Tax Rate Calculation:	\$10,774,480

Union	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$568,096	Lowering RE Tax Rate	\$0	\$568,096
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$568,096

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>
Union	887,687,160	12.1377	10,774,480			97.00000%	
Totals:	887,687,160		10,774,480	568,096 =	10,206,384 X	97.00000% =	9,900,192

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		38,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	73,000
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			73,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.550%	0.000%	4,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	150,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			4,550,000
Total Act 511, Current Taxes			4,623,000
Act 511 Tax Limit -->		998,868,374 X	12
		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> Union	11.7500	12.1377	3.30%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.3%				
6151	Current Act 511 Earned Income Taxes	1.550%	1.550%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,433,299
1200 Special Programs - Elementary / Secondary	3,393,127
1300 Vocational Education	1,626,163
1400 Other Instructional Programs - Elementary / Secondary	268,110
1600 Adult Education Programs	2,753
Total Instruction	\$18,723,452
2000 Support Services	
2100 Support Services - Students	900,851
2200 Support Services - Instructional Staff	1,514,596
2300 Support Services - Administration	1,945,427
2400 Support Services - Pupil Health	239,615
2500 Support Services - Business	374,277
2600 Operation and Maintenance of Plant Services	2,748,933
2700 Student Transportation Services	1,747,196
2800 Support Services - Central	1,500
2900 Other Support Services	1,800
Total Support Services	\$9,474,195
3000 Operation of Non-Instructional Services	
3200 Student Activities	608,716
3300 Community Services	6,000
Total Operation of Non-Instructional Services	\$614,716
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,526,311
5200 Interfund Transfers - Out	200,000
Total Other Expenditures and Financing Uses	\$1,726,311
Total Estimated Expenditures and Other Financing Uses	\$30,538,674

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,061,466
200 Personnel Services - Employee Benefits	4,997,033
300 Purchased Professional and Technical Services	73,000
400 Purchased Property Services	7,000
500 Other Purchased Services	695,800
600 Supplies	485,000
700 Property	110,000
800 Other Objects	4,000
Total Regular Programs - Elementary / Secondary	\$13,433,299
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,609,480
200 Personnel Services - Employee Benefits	1,021,297
300 Purchased Professional and Technical Services	439,000
400 Purchased Property Services	2,000
500 Other Purchased Services	264,500
600 Supplies	36,850
700 Property	10,000
800 Other Objects	10,000
Total Special Programs - Elementary / Secondary	\$3,393,127
1300 Vocational Education	
100 Personnel Services - Salaries	127,150
200 Personnel Services - Employee Benefits	78,534
400 Purchased Property Services	500
500 Other Purchased Services	1,409,979
600 Supplies	6,500
700 Property	3,500
Total Vocational Education	\$1,626,163
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	80,000
200 Personnel Services - Employee Benefits	30,110
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	148,000
Total Other Instructional Programs - Elementary / Secondary	\$268,110
1600 Adult Education Programs	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	753
Total Adult Education Programs	\$2,753
Total Instruction	\$18,723,452
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	498,479
200 Personnel Services - Employee Benefits	330,822

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	34,250
500 Other Purchased Services	4,000
600 Supplies	33,000
800 Other Objects	300
Total Support Services - Students	\$900,851
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	628,423
200 Personnel Services - Employee Benefits	443,373
300 Purchased Professional and Technical Services	89,500
400 Purchased Property Services	26,400
500 Other Purchased Services	8,000
600 Supplies	168,000
700 Property	150,000
800 Other Objects	900
Total Support Services - Instructional Staff	\$1,514,596
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	905,341
200 Personnel Services - Employee Benefits	745,211
300 Purchased Professional and Technical Services	82,200
400 Purchased Property Services	58,300
500 Other Purchased Services	90,275
600 Supplies	44,300
800 Other Objects	19,800
Total Support Services - Administration	\$1,945,427
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	129,448
200 Personnel Services - Employee Benefits	97,167
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	1,000
600 Supplies	4,000
Total Support Services - Pupil Health	\$239,615
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	177,341
200 Personnel Services - Employee Benefits	172,836
400 Purchased Property Services	5,600
500 Other Purchased Services	8,000
600 Supplies	8,000
800 Other Objects	2,500
Total Support Services - Business	\$374,277
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	672,702
200 Personnel Services - Employee Benefits	664,431
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	267,500
500 Other Purchased Services	161,500

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<u>Description</u>	<u>Amount</u>
600 Supplies	930,800
700 Property	40,000
Total Operation and Maintenance of Plant Services	\$2,748,933
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	74,436
200 Personnel Services - Employee Benefits	59,160
400 Purchased Property Services	3,900
500 Other Purchased Services	1,560,800
600 Supplies	23,900
700 Property	25,000
Total Student Transportation Services	\$1,747,196
2800 <u>Support Services - Central</u>	
600 Supplies	1,500
Total Support Services - Central	\$1,500
2900 <u>Other Support Services</u>	
500 Other Purchased Services	1,800
Total Other Support Services	\$1,800
Total Support Services	\$9,474,195
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	232,084
200 Personnel Services - Employee Benefits	87,432
300 Purchased Professional and Technical Services	89,200
400 Purchased Property Services	500
500 Other Purchased Services	74,500
600 Supplies	89,500
700 Property	33,000
800 Other Objects	2,500
Total Student Activities	\$608,716
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	3,000
600 Supplies	3,000
Total Community Services	\$6,000
Total Operation of Non-Instructional Services	\$614,716
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	781,311
900 Other Uses of Funds	745,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,526,311
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	200,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$200,000
Total Other Expenditures and Financing Uses	\$1,726,311
TOTAL EXPENDITURES	\$30,538,674

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	7,400,000	7,200,000
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	200,000	200,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	40,000
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	\$7,650,000	\$7,440,000
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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 **\$7,650,000** **\$7,440,000**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	24,805,000	24,060,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,300,000	1,100,000
0599 Other Long-Term Liabilities		

Total General Fund	\$26,105,000	\$25,160,000
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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

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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	\$26,105,000	\$25,160,000

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	\$26,105,000	\$25,160,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	40,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,600,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	162,696
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,762,696

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,802,696
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