PROPOSED VERSION

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: **01/19/2017**

President of the Board - Original Signature Required **Date**

Secretary of the Board - Original Signature Required **Date**

Chief School Administrator - Original Signature Required **Date**

Ryan Manzer (724)295-5141 Extn :1226

Contact Person **Telephone** **Extension**

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Email Address

Val Number	Description	Justification
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: $1,161,537.00 Approved Referendum Exception Amt: $0.00	Referundum Exceptions Not Yet Approved
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Misc. Budget Reserve
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.	Reserved for Future Expenditures
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 reserved for Capital Projects and PSERS Reserves

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	4,000,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,800,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$5,800,000**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	17,637,334	
7000 Revenue from State Sources	12,873,676	
8000 Revenue from Federal Sources	323,867	
9000 Other Financing Sources	1,000	
Total Estimated Revenues And Other Financing Sources		**$30,835,877**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$36,635,877**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	14,991,334
6112	Interim Real Estate Taxes	50,000
6113	Public Utility Realty Taxes	16,000
6114	Payments in Lieu of Current Taxes - State / Local	12,000
6140	Current Act 511 Taxes - Flat Rate Assessments	15,000
6150	Current Act 511 Taxes - Proportional Assessments	1,655,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	670,000
6500	Earnings on Investments	10,000
6700	Revenues from LEA Activities	50,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	140,000
6910	Rentals	16,000
6940	Tuition from Patrons	2,000
6990	Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES		**$17,637,334**
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding	6,555,798
7271	Special Education funds for School-Aged Pupils	991,382
7311	Pupil Transportation Subsidy	910,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	357,907
7330	Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340	State Property Tax Reduction Allocation	705,192
7505	Ready to Learn Block Grant	276,574
7810	State Share of Social Security and Medicare Taxes	582,540
7820	State Share of Retirement Contributions	2,454,283
REVENUE FROM STATE SOURCES		**$12,873,676**
REVENUE FROM FEDERAL SOURCES		
8514	NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	177,279
8515	NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,588
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
8820	Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000
REVENUE FROM FEDERAL SOURCES		**$323,867**

	Amount
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
OTHER FINANCING SOURCES	**$1,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**30,835,877**

Act 1 Index (current): 3.3%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice: (a)(1)**
Number of Decimals For Tax Rate Calculation:	**1**	
Approx. Tax Revenue from RE Taxes:	**$15,000,000**	
Amount of Tax Relief for Homestead Exclusions	**$705,192**	
Total Approx. Tax Revenue:	**$15,705,192**	
Approx. Tax Levy for Tax Rate Calculation:	**$16,834,224**	

		Armstrong	Butler	Total
	2016-17 Data			
	a. Assessed Value	$77,026,941	$71,349,985	$148,376,926
	b. Real Estate Mills	61.2000	142.6000	
I.	**2017-18 Data**			
	c. 2015 STEB Market Value	$235,797,206	$510,212,217	$746,009,423
	d. Assessed Value	$77,231,345	$72,535,531	$149,766,876
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2016-17 Calculations			
	f. 2016-17 Tax Levy (a * b)	$4,714,049	$10,174,508	$14,888,557
	2017-18 Calculations			
	g. Percent of Total Market Value	31.60781%	68.39219%	100.00000%
II.	h. Rebalanced 2016-17 Tax Levy (f Total * g)	$4,705,947	$10,182,610	$14,888,557
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	61.2000	142.7135	
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	93.00000%	93.00000%	93.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$5,320,930	$11,513,294	$16,834,224
	l. 2017-18 Real Estate Tax Rate (k / d * 1000)	**68.8000**	**158.7000**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$5,313,517	$11,511,389	$16,824,906
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$16,119,714
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$14,991,334

Act 1 Index (current): 3.3%

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**1**
Approx. Tax Revenue from RE Taxes:	**$15,000,000**
Amount of Tax Relief for Homestead Exclusions	**$705,192**
Total Approx. Tax Revenue:	**$15,705,192**
Approx. Tax Levy for Tax Rate Calculation:	**$16,834,224**

Section 672.1 Method Choice: (a)(1)

		Armstrong	Butler	Total
IV.	**Index Maximums**			
	p. Maximum Mills Based On Index (i * (1 + Index))	63.2196	147.4230	
	q. Mills In Excess of Index (if (l > p), (l - p))	5.5804	11.2770	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$4,882,535	$10,693,406	$15,575,941
	s. Millage Rate within Index? (If l > p Then No)	No	No	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$430,982	$817,983	$1,248,965
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$400,813	$760,724	$1,161,537

V.	**Information Related to Property Tax Relief**			
	Assessed Value Exclusion per Homestead	$0	$0	
	Number of Homestead/Farmstead Properties			
	Median Assessed Value of Homestead Properties			$0

Act 1 Index (current): 3.3%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:**	**(a)(1)**
Number of Decimals For Tax Rate Calculation:	**1**		
Approx. Tax Revenue from RE Taxes:	**$15,000,000**		
Amount of Tax Relief for Homestead Exclusions	**$705,192**		
Total Approx. Tax Revenue:	**$15,705,192**		
Approx. Tax Levy for Tax Rate Calculation:	**$16,834,224**		

	Armstrong	**Butler**		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$705,192	Lowering RE Tax Rate	$0	$705,192
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$705,192**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Armstrong	77,231,345	68.8000	5,313,517					93.00000%		
Butler	72,535,531	158.7000	11,511,389					93.00000%		
Totals:	**149,766,876**		**16,824,906**	-	705,192	=	16,119,714 X	93.00000%	=	14,991,334

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0

6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	15,000	15,000
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			**15,000**	**15,000**

6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,515,000	1,515,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	140,000	140,000
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			**1,655,000**	**1,655,000**
	Total Act 511, Current Taxes				**1,670,000**

Act 511 Tax Limit	**-->**	**746,009,423 X**	**12**	**8,952,113**
		Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2016-17 (Rebalanced)	2017-18	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2016-17 (Rebalanced)	2017-18	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Armstrong	61.2000	68.8000	12.42%	No	3.3%				
	Butler	142.7135	158.7000	11.21%	No	3.3%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	3.3%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,040,543
1200 Special Programs - Elementary / Secondary	2,402,801
1300 Vocational Education	489,250
1400 Other Instructional Programs - Elementary / Secondary	140,591
1500 Nonpublic School Programs	9,270
Total Instruction	**$18,082,455**
2000 Support Services	
2100 Support Services - Students	616,726
2200 Support Services - Instructional Staff	871,497
2300 Support Services - Administration	2,058,224
2400 Support Services - Pupil Health	317,405
2500 Support Services - Business	689,330
2600 Operation and Maintenance of Plant Services	3,017,928
2700 Student Transportation Services	1,570,750
2800 Support Services - Central	182,681
2900 Other Support Services	82,037
Total Support Services	**$9,406,578**
3000 Operation of Non-Instructional Services	
3200 Student Activities	661,319
3300 Community Services	8,240
3400 Scholarships and Awards	2,060
Total Operation of Non-Instructional Services	**$671,619**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	3,624,278
5900 Budgetary Reserve	531
Total Other Expenditures and Financing Uses	**$3,624,809**
Total Estimated Expenditures and Other Financing Uses	**$31,785,461**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,468,813
200 Personnel Services - Employee Benefits	5,550,841
300 Purchased Professional and Technical Services	62,659
400 Purchased Property Services	9,229
500 Other Purchased Services	269,049
600 Supplies	677,197
800 Other Objects	2,755
Total Regular Programs - Elementary / Secondary	**$15,040,543**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,236,961
200 Personnel Services - Employee Benefits	720,033
300 Purchased Professional and Technical Services	245,243
500 Other Purchased Services	169,278
600 Supplies	31,286
Total Special Programs - Elementary / Secondary	**$2,402,801**
1300 Vocational Education	
500 Other Purchased Services	489,250
Total Vocational Education	**$489,250**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	28,114
200 Personnel Services - Employee Benefits	13,517
300 Purchased Professional and Technical Services	25,750
500 Other Purchased Services	66,000
600 Supplies	7,210
Total Other Instructional Programs - Elementary / Secondary	**$140,591**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	9,270
Total Nonpublic School Programs	**$9,270**
Total Instruction	**$18,082,455**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	363,048
200 Personnel Services - Employee Benefits	240,880
300 Purchased Professional and Technical Services	2,112
500 Other Purchased Services	5,665
600 Supplies	4,944
800 Other Objects	77
Total Support Services - Students	**$616,726**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	499,100
200 Personnel Services - Employee Benefits	306,340

Description	Amount
300 Purchased Professional and Technical Services	21,393
500 Other Purchased Services	15,399
600 Supplies	29,265
Total Support Services - Instructional Staff	**$871,497**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,054,479
200 Personnel Services - Employee Benefits	698,478
300 Purchased Professional and Technical Services	170,145
400 Purchased Property Services	1,442
500 Other Purchased Services	62,429
600 Supplies	57,964
800 Other Objects	13,287
Total Support Services - Administration	**$2,058,224**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	201,212
200 Personnel Services - Employee Benefits	102,661
300 Purchased Professional and Technical Services	7,354
400 Purchased Property Services	711
500 Other Purchased Services	901
600 Supplies	4,566
Total Support Services - Pupil Health	**$317,405**
2500 Support Services - Business	
100 Personnel Services - Salaries	390,648
200 Personnel Services - Employee Benefits	256,967
300 Purchased Professional and Technical Services	23,690
500 Other Purchased Services	4,120
600 Supplies	12,360
800 Other Objects	1,545
Total Support Services - Business	**$689,330**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	998,295
200 Personnel Services - Employee Benefits	793,086
300 Purchased Professional and Technical Services	123,609
400 Purchased Property Services	529,707
500 Other Purchased Services	144,921
600 Supplies	397,719
700 Property	30,179
800 Other Objects	412
Total Operation and Maintenance of Plant Services	**$3,017,928**
2700 Student Transportation Services	
500 Other Purchased Services	1,570,750
Total Student Transportation Services	**$1,570,750**
2800 Support Services - Central	
100 Personnel Services - Salaries	69,634

Description	Amount
200 Personnel Services - Employee Benefits	47,823
300 Purchased Professional and Technical Services	34,324
400 Purchased Property Services	8,240
600 Supplies	22,660
Total Support Services - Central	**$182,681**
2900 Other Support Services	
500 Other Purchased Services	82,037
Total Other Support Services	**$82,037**
Total Support Services	**$9,406,578**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	287,732
200 Personnel Services - Employee Benefits	126,820
300 Purchased Professional and Technical Services	44,960
400 Purchased Property Services	26,166
500 Other Purchased Services	73,135
600 Supplies	93,390
800 Other Objects	9,116
Total Student Activities	**$661,319**
3300 Community Services	
300 Purchased Professional and Technical Services	8,240
Total Community Services	**$8,240**
3400 Scholarships and Awards	
800 Other Objects	2,060
Total Scholarships and Awards	**$2,060**
Total Operation of Non-Instructional Services	**$671,619**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	3,624,278
Total Interfund Transfers - Out	**$3,624,278**
5900 Budgetary Reserve	
800 Other Objects	531
Total Budgetary Reserve	**$531**
Total Other Expenditures and Financing Uses	**$3,624,809**
TOTAL EXPENDITURES	**$31,785,461**

Cash and Short-Term Investments	**06/30/2017 Estimate**	**06/30/2018 Projection**
General Fund	5,800,000	4,800,000
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	4,100,000	4,100,000
Debt Service Fund	45,000	45,000
Food Service / Cafeteria Operations Fund	72,000	72,000
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	**$10,017,000**	**$9,017,000**

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	**$10,017,000**	**$9,017,000**

Long-Term Indebtedness	06/30/2017 Estimate	06/30/2018 Projection
General Fund		
0510 Bonds Payable	41,500,000	39,200,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,100,000	3,100,000
0599 Other Long-Term Liabilities		
Total General Fund	**$44,600,000**	**$42,300,000**
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 Long-Term 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 Long-Term 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 Long-Term Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness	**06/30/2017 Estimate**	**06/30/2018 Projection**
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2017 Estimate	06/30/2018 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Private Purpose Trust Fund		

Long-Term Indebtedness	06/30/2017 Estimate	06/30/2018 Projection
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness	**06/30/2017 Estimate**	**06/30/2018 Projection**
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	**$44,600,000**	**$42,300,000**

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	**$44,600,000**	**$42,300,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	4,000,000
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	850,416
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$4,850,416**
5900	**Budgetary Reserve**	**531**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$4,850,947**