

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2017



President of the Board - Original Signature Required

6/20/17

Date



Secretary of the Board - Original Signature Required

6/20/17

Date



Chief School Administrator - Original Signature Required

6/20/17

Date

Scott Burchill

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**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2017-2018 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Upper Saint Clair SD	COUNTY : Allegheny	AUN : 103029203
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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	\$79704071
Ending Unassigned Fund Balance	\$2178231
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.7%

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 6/20/17
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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 : Upper Saint Clair SD	County : Allegheny	AUN Number : 103029203
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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 5/16/2017
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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.	The reserve is a standard annual budgetary account for unknown occurrences.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The unassigned fund balance is the school district's savings account that is carefully monitored.

<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	1,493,103
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,180,939
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,180,939</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	61,635,093
7000 Revenue from State Sources	16,764,243
8000 Revenue from Federal Sources	1,302,027
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$79,701,363</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$81,882,302</u>

LEA : 103029203 Upper Saint Clair SD

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	52,767,908
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	60,000
6150 Current Act 511 Taxes - Proportional Assessments	6,090,450
6400 Delinquencies on Taxes Levied / Assessed by the LEA	650,000
6500 Earnings on Investments	80,000
6700 Revenues from LEA Activities	175,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	625,000
6910 Rentals	280,619
6920 Contributions and Donations from Private Sources	200,000
6940 Tuition from Patrons	75,000
6990 Refunds and Other Miscellaneous Revenue	231,116

REVENUE FROM LOCAL SOURCES \$61,635,093**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	4,320,980
7271 Special Education funds for School-Aged Pupils	1,880,677
7311 Pupil Transportation Subsidy	862,202
7312 Nonpublic and Charter School Pupil Transportation Subsidy	87,010
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	807,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7340 State Property Tax Reduction Allocation	1,389,362
7505 Ready to Learn Block Grant	332,045
7810 State Share of Social Security and Medicare Taxes	1,309,527
7820 State Share of Retirement Contributions	5,690,440

REVENUE FROM STATE SOURCES \$16,764,243**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	92,156
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,966
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	11,464
8731 ARRA - Build America Bonds	1,052,441
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000

REVENUE FROM FEDERAL SOURCES \$1,302,027**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 79,701,363**

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$52,767,908

Amount of Tax Relief for Homestead Exclusions \$1,389,362

Total Approx. Tax Revenue: \$54,157,270

Approx. Tax Levy for Tax Rate Calculation: \$55,546,542

Allegheny

Total

2016-17 Data

a. Assessed Value \$2,152,742,007 \$2,152,742,007
 b. Real Estate Mills 24.3388

I. 2017-18 Data

c. 2015 STEB Market Value \$1,866,166,934 \$1,866,166,934
 d. Assessed Value \$2,208,083,250 \$2,208,083,250
 e. Assessed Value of New Constr/ Renov \$0 \$0

2016-17 Calculations

f. 2016-17 Tax Levy \$52,395,157 \$52,395,157
 (a * b)

2017-18 Calculations

II. g. Percent of Total Market Value 100.00000% 100.00000%
 h. Rebalanced 2016-17 Tax Levy \$52,395,157 \$52,395,157
 (f Total * g)
 i. Base Mills Subject to Index 24.3388
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 97.43474% 97.43474%
 k. Tax Levy Needed \$55,546,542 \$55,546,542
 (Approx. Tax Levy * g)

I. 2017-18 Real Estate Tax Rate 25.1560
 (k / d * 1000)

III. m. Tax Levy Generated by Mills \$55,546,542 \$55,546,542
 (l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$54,157,180
 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$52,767,908
 (n * Est. Pct. Collection)

Act 1 Index (current): 2.5%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$52,767,908
Amount of Tax Relief for Homestead Exclusions	<u>\$1,389,362</u>
Total Approx. Tax Revenue:	\$54,157,270
Approx. Tax Levy for Tax Rate Calculation:	\$55,546,542

	Allegheny	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.9472	
q. Mills In Excess of Index (if l > p), (l - p))	0.2088	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$55,085,494	\$55,085,494
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$461,048	\$461,048
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$449,221	\$449,221

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$9,285	
Number of Homestead/Farmstead Properties	5951	5951
Median Assessed Value of Homestead Properties		\$231,800

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$52,767,908
Amount of Tax Relief for Homestead Exclusions	<u>\$1,389,362</u>
Total Approx. Tax Revenue:	\$54,157,270
Approx. Tax Levy for Tax Rate Calculation:	\$55,546,542

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,389,362	Lowering RE Tax Rate	\$0	\$1,389,362
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,389,362

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	2,208,083,250	25.1560	55,546,542			97.43474%	
Totals:	2,208,083,250		55,546,542	1,389,362	54,157,180	97.43474%	52,767,908

	<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%	1,023,090,000	5,115,450
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	12,000,000	600,000
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	0.0015	0.000	250,000,000	375,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,285,090,000 6,090,450

Total Act 511, Current Taxes 6,090,450

Act 511 Tax Limit -->	1,866,166,934	12	22,394,003
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2016-17 (Rebalanced)	2017-18	Percent Change in Rate			2016-17 (Rebalanced)	2017-18	
6111	<u>Current Real Estate Taxes</u> Allegheny	24.3388	25.1560	3.36%	No	2.5%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%			
6157	Current Act 511 Mercantile Taxes	0.0015	0.0015	0.00%	Yes	2.5%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,040,220
1200 Special Programs - Elementary / Secondary	10,006,040
1300 Vocational Education	314,069
1400 Other Instructional Programs - Elementary / Secondary	215,293
Total Instruction	\$43,575,622
2000 Support Services	
2100 Support Services - Students	2,220,510
2200 Support Services - Instructional Staff	2,737,637
2300 Support Services - Administration	4,743,089
2400 Support Services - Pupil Health	652,677
2500 Support Services - Business	954,619
2600 Operation and Maintenance of Plant Services	7,578,644
2700 Student Transportation Services	4,326,984
2800 Support Services - Central	1,105,638
2900 Other Support Services	62,600
Total Support Services	\$24,382,398
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,642,481
Total Operation of Non-Instructional Services	\$1,642,481
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,293,570
5200 Interfund Transfers - Out	410,000
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$10,103,570
Total Estimated Expenditures and Other Financing Uses	\$79,704,071

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	19,769,990
200 Personnel Services - Employee Benefits	11,709,902
300 Purchased Professional and Technical Services	253,579
400 Purchased Property Services	34,044
500 Other Purchased Services	270,485
600 Supplies	837,293
700 Property	20,352
800 Other Objects	144,575
Total Regular Programs - Elementary / Secondary	\$33,040,220
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,372,668
200 Personnel Services - Employee Benefits	2,966,400
300 Purchased Professional and Technical Services	1,381,108
400 Purchased Property Services	19,588
500 Other Purchased Services	1,088,201
600 Supplies	69,325
800 Other Objects	108,750
Total Special Programs - Elementary / Secondary	\$10,006,040
1300 Vocational Education	
500 Other Purchased Services	314,069
Total Vocational Education	\$314,069
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	142,154
200 Personnel Services - Employee Benefits	73,139
Total Other Instructional Programs - Elementary / Secondary	\$215,293
Total Instruction	\$43,575,622
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,318,325
200 Personnel Services - Employee Benefits	758,976
300 Purchased Professional and Technical Services	89,039
500 Other Purchased Services	10,385
600 Supplies	43,150
800 Other Objects	635
Total Support Services - Students	\$2,220,510
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,089,188
200 Personnel Services - Employee Benefits	782,606
300 Purchased Professional and Technical Services	109,465
400 Purchased Property Services	81,174
500 Other Purchased Services	44,900
600 Supplies	567,064

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	60,000
800 Other Objects	3,240
Total Support Services - Instructional Staff	\$2,737,637
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,491,412
200 Personnel Services - Employee Benefits	1,495,164
300 Purchased Professional and Technical Services	491,000
500 Other Purchased Services	142,888
600 Supplies	54,550
700 Property	10,000
800 Other Objects	58,075
Total Support Services - Administration	\$4,743,089
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	375,375
200 Personnel Services - Employee Benefits	245,222
300 Purchased Professional and Technical Services	16,100
400 Purchased Property Services	900
500 Other Purchased Services	1,200
600 Supplies	13,880
Total Support Services - Pupil Health	\$652,677
2500 Support Services - Business	
100 Personnel Services - Salaries	381,811
200 Personnel Services - Employee Benefits	223,910
300 Purchased Professional and Technical Services	105,000
400 Purchased Property Services	108,948
500 Other Purchased Services	129,700
600 Supplies	3,000
800 Other Objects	2,250
Total Support Services - Business	\$954,619
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,567,070
200 Personnel Services - Employee Benefits	1,830,097
300 Purchased Professional and Technical Services	1,299,706
400 Purchased Property Services	401,384
500 Other Purchased Services	419,418
600 Supplies	1,060,719
800 Other Objects	250
Total Operation and Maintenance of Plant Services	\$7,578,644
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,530,187
200 Personnel Services - Employee Benefits	683,127
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	250,170
500 Other Purchased Services	1,426,100
600 Supplies	421,500

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	6,000
800 Other Objects	1,400
Total Student Transportation Services	\$4,326,984
2800 Support Services - Central	
100 Personnel Services - Salaries	636,358
200 Personnel Services - Employee Benefits	415,780
300 Purchased Professional and Technical Services	39,500
400 Purchased Property Services	8,500
500 Other Purchased Services	5,000
800 Other Objects	500
Total Support Services - Central	\$1,105,638
2900 Other Support Services	
500 Other Purchased Services	62,600
Total Other Support Services	\$62,600
Total Support Services	\$24,382,398
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	786,184
200 Personnel Services - Employee Benefits	351,264
300 Purchased Professional and Technical Services	166,800
400 Purchased Property Services	30,355
500 Other Purchased Services	23,500
600 Supplies	228,528
800 Other Objects	55,850
Total Student Activities	\$1,642,481
Total Operation of Non-Instructional Services	\$1,642,481
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	5,025,600
900 Other Uses of Funds	4,267,970
Total Debt Service / Other Expenditures and Financing Uses	\$9,293,570
5200 Interfund Transfers - Out	
900 Other Uses of Funds	410,000
Total Interfund Transfers - Out	\$410,000
5900 Budgetary Reserve	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$10,103,570
TOTAL EXPENDITURES	\$79,704,071

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	5,100,000	5,050,000
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	600,000	550,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	30,000	20,000
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	\$5,730,000	\$5,620,000
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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	\$5,730,000	\$5,620,000
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Long-Term Indebtedness**06/30/2017 Estimate****06/30/2018 Projection****General Fund**

0510 Bonds Payable	114,120,000	121,000,000
0520 Extended-Term Financing Agreements Payable	2,788,303	1,876,915
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,300,000	1,300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund**\$118,208,303****\$124,176,915****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

<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	\$118,208,303	\$124,176,915

Short-Term Payables

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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
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 Short-Term Payables	\$600,000	\$600,000
TOTAL INDEBTEDNESS	\$118,808,303	\$124,776,915

Account Description	Amounts
0810 Nonspendable Fund Balance	1,493,103
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,178,231
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,178,231
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,071,334