

**PRELIMINARY GENERAL FUND BUDGET (ACT 1 BUDGET)
FOR FISCAL YEAR 2017-2018
PDE-2028
EXECUTIVE SUMMARY
FEBRUARY 2017**

The PDE-2028 Preliminary General Fund Budget (Act 1 Budget) for the fiscal year 2017-2018 includes a .8172 mill increase. The Preliminary Budget was developed and is being presented in accordance with the guidelines established under Act 1 of 2006 and the current guidance provided by the Pennsylvania Department of Education.

We want to be clear that this is a working document and not the final millage rate that may be levied to support operations of the District. The necessity for and approval of a balanced Preliminary Budget at this time are procedural requirements under the provisions of Act 1 that allow the District to seek referendum exceptions (pension and special education) to the Act 1 Index. Filing for referendum exceptions will maximize the District's financial flexibility as the Board and District work through the budget process.

Furthermore, the analysis and development of the budget that continues to provide for all student programs and initiatives are just beginning. Final adoption of the budget will not occur until May/June 2017. All budget deliberations with the Board are open to the public and community feedback is welcome.

As stated previously, the attached Preliminary Budget (Act 1 Budget) is in the extreme early stages of development and many of the details required to complete the budget are unknown at this time. Professional retirements, insurance rates for health and liability coverage, updated real estate assessment values, and state and federal subsidy estimates are just a few examples of critical information that will be obtained in the coming months to better define budgetary needs. In addition, the District will be analyzing budget submissions to present areas where expenses may be reduced. The District will continue to work through the challenges of the budget and keep the Board and community informed of changes, options and projections. We will be working closely with the Board to ensure that the Final Budget is a responsible spending plan for the students and taxpayers of the Upper St. Clair School District.

<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	1,652,564	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,652,564</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	59,166,569	
7000 Revenue from State Sources	17,056,595	
8000 Revenue from Federal Sources	2,053,499	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$78,276,663</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$79,929,227</u>

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	50,972,412
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	60,000
6150 Current Act 511 Taxes - Proportional Assessments	5,939,252
6400 Delinquencies on Taxes Levied / Assessed by the LEA	830,000
6500 Earnings on Investments	31,000
6700 Revenues from LEA Activities	200,000
6910 Rentals	292,090
6920 Contributions and Donations from Private Sources	400,000
6940 Tuition from Patrons	75,000
6990 Refunds and Other Miscellaneous Revenue	266,815
REVENUE FROM LOCAL SOURCES	\$59,166,569
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,345,065
7271 Special Education funds for School-Aged Pupils	1,889,093
7311 Pupil Transportation Subsidy	1,015,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	940,788
7330 Health Services (Medical, Dental, Nurse, Act 25)	87,000
7340 State Property Tax Reduction Allocation	1,389,982
7505 Ready to Learn Block Grant	332,045
7810 State Share of Social Security and Medicare Taxes	1,342,387
7820 State Share of Retirement Contributions	5,715,235
REVENUE FROM STATE SOURCES	\$17,056,595
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	626,472
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)	200,000
REVENUE FROM FEDERAL SOURCES	\$2,053,499
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	78,276,663

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$50,972,412

Amount of Tax Relief for Homestead Exclusions \$1,389,982

Total Approx. Tax Revenue: \$52,362,394

Approx. Tax Levy for Tax Rate Calculation: \$54,190,425

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	\$2,154,174,948	\$2,154,174,948
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

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	96.53785%	96.53785%
k. Tax Levy Needed	\$54,190,425	\$54,190,425
(Approx. Tax Levy * g)		

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

III.

m. Tax Levy Generated by Mills	\$54,190,425	\$54,190,425
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$52,800,443
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$50,972,412
(n * Est. Pct. Collection)		

ct 1 Index (current): 2.5%

alculation Method:

Rate

pprox. Tax Revenue from RE Taxes:	\$50,972,412
ount of Tax Relief for Homestead Exclusions	<u>\$1,389,982</u>
otal Approx. Tax Revenue:	\$52,362,394
pprox. Tax Levy for Tax Rate Calculation:	\$54,190,425

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index ($l * (1 + \text{Index})$)	24.9472	
q. Mills In Excess of Index (If $l > p$, $(l - p)$)	0.2088	
r. Maximum Tax Levy Based On Index V. ($p / 1000 * d$)	\$53,740,633	\$53,740,633
s. Millage Rate within Index? (If $l > p$ Then No)	No	
t. Tax Levy In Excess of Index (if $m > r$, $(m - r)$)	\$449,792	\$449,792
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$434,220	\$434,220

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$50,972,412
Amount of Tax Relief for Homestead Exclusions	<u>\$1,389,982</u>
Total Approx. Tax Revenue:	\$52,362,394
Approx. Tax Levy for Tax Rate Calculation:	\$54,190,425
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,389,982	Lowering RE Tax Rate	\$0	\$1,389,982
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,389,982

CODE

111 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
Allegheny	2,154,174,948	25.1560	54,190,425			96.53785%	
Totals:	2,154,174,948		54,190,425	- 1,389,982	= 52,800,443	X 96.53785%	= 50,972,412

	Rate		Estimated Revenue
3120 Current Per Capita Taxes, Section 679	\$0.00		0
3140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
3141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
3142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
3143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
3144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
3145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
3146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
3149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			0
3150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
3151 Current Act 511 Earned Income Taxes	0.500%	0.000%	100,285,040
3152 Current Act 511 Occupation Taxes	0.000	0.000	0
3153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	11,500,000
3154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
3155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
3156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
3157 Current Act 511 Mercantile Taxes	0.0015	0.000	233,333,333
3159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			345,118,373
Total Act 511, Current Taxes			5,939,252
Act 511 Tax Limit	→	1,866,166,934	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> 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%				

Description		Amount
100 Instruction		
1100 Regular Programs - Elementary / Secondary		33,245,513
1200 Special Programs - Elementary / Secondary		9,640,724
1300 Vocational Education		265,967
1400 Other Instructional Programs - Elementary / Secondary		298,026
Total Instruction		\$43,450,230
100 Support Services		
2100 Support Services - Students		2,132,803
2200 Support Services - Instructional Staff		4,000,904
2300 Support Services - Administration		4,695,087
2400 Support Services - Pupil Health		659,213
2500 Support Services - Business		1,054,132
2600 Operation and Maintenance of Plant Services		8,011,332
2700 Student Transportation Services		4,756,399
2800 Support Services - Central		287,570
2900 Other Support Services		63,825
Total Support Services		\$25,661,265
100 Operation of Non-Instructional Services		
3200 Student Activities		1,584,158
Total Operation of Non-Instructional Services		\$1,584,158
100 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		8,097,915
5200 Interfund Transfers - Out		35,000
5900 Budgetary Reserve		250,000
Total Other Expenditures and Financing Uses		\$8,382,915
Total Estimated Expenditures and Other Financing Uses		\$79,078,568

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,536,918
200 Personnel Services - Employee Benefits	12,360,030
300 Purchased Professional and Technical Services	125,423
400 Purchased Property Services	37,134
500 Other Purchased Services	341,608
600 Supplies	692,703
700 Property	27,351
800 Other Objects	124,346
Total Regular Programs - Elementary / Secondary	\$33,245,513
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,157,748
200 Personnel Services - Employee Benefits	2,851,595
300 Purchased Professional and Technical Services	1,942,553
400 Purchased Property Services	23,266
500 Other Purchased Services	397,331
600 Supplies	61,458
800 Other Objects	206,773
Total Special Programs - Elementary / Secondary	\$9,640,724
1300 <u>Vocational Education</u>	
500 Other Purchased Services	265,967
Total Vocational Education	\$265,967
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	187,518
200 Personnel Services - Employee Benefits	96,226
300 Purchased Professional and Technical Services	14,179
800 Other Objects	103
Total Other Instructional Programs - Elementary / Secondary	\$298,026
Total Instruction	\$43,450,230
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,229,187
200 Personnel Services - Employee Benefits	750,299
300 Purchased Professional and Technical Services	91,825
500 Other Purchased Services	7,262
600 Supplies	51,191
700 Property	2,060
800 Other Objects	979
Total Support Services - Students	\$2,132,803
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,532,672
200 Personnel Services - Employee Benefits	910,437
300 Purchased Professional and Technical Services	122,838

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escription	Amount
400 Purchased Property Services	120,547
500 Other Purchased Services	35,947
600 Supplies	404,475
700 Property	872,350
800 Other Objects	1,638
Total Support Services - Instructional Staff	\$4,000,904
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,503,830
200 Personnel Services - Employee Benefits	1,504,036
300 Purchased Professional and Technical Services	409,425
500 Other Purchased Services	144,799
600 Supplies	61,252
700 Property	10,300
800 Other Objects	61,445
Total Support Services - Administration	\$4,695,087
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	379,021
200 Personnel Services - Employee Benefits	249,591
300 Purchased Professional and Technical Services	14,935
400 Purchased Property Services	824
500 Other Purchased Services	979
600 Supplies	13,863
Total Support Services - Pupil Health	\$659,213
2500 Support Services - Business	
100 Personnel Services - Salaries	446,419
200 Personnel Services - Employee Benefits	261,078
300 Purchased Professional and Technical Services	103,560
400 Purchased Property Services	103,670
500 Other Purchased Services	134,930
600 Supplies	3,090
800 Other Objects	1,385
Total Support Services - Business	\$1,054,132
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,582,507
200 Personnel Services - Employee Benefits	1,902,716
300 Purchased Professional and Technical Services	1,314,987
400 Purchased Property Services	1,189,124
500 Other Purchased Services	433,667
600 Supplies	325,775
700 Property	262,556
Total Operation and Maintenance of Plant Services	\$8,011,332
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,617,411
200 Personnel Services - Employee Benefits	737,159
300 Purchased Professional and Technical Services	8,755

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	
500 Other Purchased Services	291,949
600 Supplies	1,357,025
700 Property	395,504
800 Other Objects	347,360
	1,236
Total Student Transportation Services	\$4,756,399
2800 Support Services - Central	
100 Personnel Services - Salaries	133,643
200 Personnel Services - Employee Benefits	119,833
300 Purchased Professional and Technical Services	15,450
500 Other Purchased Services	13,390
600 Supplies	4,635
800 Other Objects	619
Total Support Services - Central	\$287,570
2900 Other Support Services	
500 Other Purchased Services	63,825
Total Other Support Services	\$63,825
Total Support Services	\$25,661,265
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	788,216
200 Personnel Services - Employee Benefits	355,748
300 Purchased Professional and Technical Services	141,324
400 Purchased Property Services	102,172
500 Other Purchased Services	4,120
600 Supplies	168,080
800 Other Objects	24,498
Total Student Activities	\$1,584,158
Total Operation of Non-Instructional Services	\$1,584,158
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	5,042,915
900 Other Uses of Funds	3,055,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,097,915
5200 Interfund Transfers - Out	
900 Other Uses of Funds	35,000
Total Interfund Transfers - Out	\$35,000
5900 Budgetary Reserve	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$8,382,915
TOTAL EXPENDITURES	\$79,078,568

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	5,100,000	5,000,000
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	200,000
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	\$5,220,000

Long-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
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		

<u>Long-Term Investments</u>		<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
Permanent Fund			
Total Long-Term Investments			
TOTAL CASH AND INVESTMENTS		\$5,730,000	\$5,220,000

Long-Term Indebtedness

	06/30/2017 Estimate	06/30/2018 Projection
General Fund		
0510 Bonds Payable	114,120,000	111,000,000
0520 Extended-Term Financing Agreements Payable	2,788,303	1,806,915
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	\$114,106,915
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

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
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	\$114,106,915

<u>Short-Term Payables</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	775,000	775,000
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		
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	\$775,000	\$775,000
TOTAL INDEBTEDNESS	\$118,983,303	\$114,881,915

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	850,659
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$850,659
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,593,762

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Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	230,559.48	1,306,503.74	1,537,063.22	238,701.44	1,352,641.47	1,591,342.91
2140 Psychological Services	17,316.91	98,129.14	115,446.05	19,689.91	111,576.18	131,266.09
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services						
2350 Legal and Accounting Services	27,906.56	62,964.12	90,870.68	10,642.00	46,004.08	56,646.08
2420 Medical Services						
2440 Nursing Services	75,303.41	480,773.57	556,076.98	71,300.55	511,762.53	583,063.08
2700 Student Transportation Services	1,386,193.48	2,921,093.55	4,307,287.03	1,380,446.42	2,920,776.42	4,301,222.84
Total	\$1,737,279.84	\$4,869,464.12	\$6,606,743.96	\$1,720,780.32	\$4,942,760.68	\$6,663,541.00