

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/18/2017

John J. Bolan / pae

President of the Board - Original Signature Required

Date

1/25/17

Patricia A. Lombel

Secretary of the Board - Original Signature Required

Date

1/25/17

(ACTING)

Jeffrey Zwickel / pae

Chief School Administrator - Original Signature Required

Date

1/25/17

Patricia A Lombel

(570)621-2905

Extn :

Contact Person

Telephone

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plombel@pottsville.k12.pa.us

Email Address

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year		
310 Nonspendable Fund Balance		
320 Restricted Fund Balance		
330 Committed Fund Balance		
340 Assigned Fund Balance		
350 Unassigned Fund Balance	100,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year		<u>\$100,000</u>
Estimated Revenues And Other Financing Sources		
1000 Revenue from Local Sources	19,381,203	
2000 Revenue from State Sources	20,771,285	
3000 Revenue from Federal Sources	1,088,565	
4000 Other Financing Sources	211,562	
Total Estimated Revenues And Other Financing Sources		<u>\$41,452,615</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$41,552,615</u>

EA : 129546103 Pottsville Area SD

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Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	9,580,526
6113 Public Utility Realty Taxes	17,000
6114 Payments in Lieu of Current Taxes - State / Local	29,000
6120 Current Per Capita Taxes, Section 679	40,000
6140 Current Act 511 Taxes - Flat Rate Assessments	94,000
6150 Current Act 511 Taxes - Proportional Assessments	3,850,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,809,200
6500 Earnings on Investments	65,120
6700 Revenues from LEA Activities	230,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	440,000
6910 Rentals	26,000
6920 Contributions and Donations from Private Sources	88,607
6940 Tuition from Patrons	1,910,550
6960 Services Provided Other Local Governmental Units / LEAs	20,000
6970 Services Provided Other Funds	1,000
6990 Refunds and Other Miscellaneous Revenue	180,200

REVENUE FROM LOCAL SOURCES \$19,381,203

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	13,300,000
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	1,791,561
7311 Pupil Transportation Subsidy	354,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	177,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	703,186
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	446,422
7810 State Share of Social Security and Medicare Taxes	850,000
7820 State Share of Retirement Contributions	2,964,116

REVENUE FROM STATE SOURCES \$20,771,285

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	684,592
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	158,973
8517 NCLB, Title IV - 21st Century Schools	75,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8519 NCLB, Title VI - Flexibility and Accountability	20,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	140,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$1,088,565
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	211,562
OTHER FINANCING SOURCES	\$211,562
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	41,452,615

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Est 1 Index (current): 3.6%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,580,526	
Amount of Tax Relief for Homestead Exclusions	<u>\$703,186</u>	
Total Approx. Tax Revenue:	\$10,283,712	
Approx. Tax Levy for Tax Rate Calculation:	\$11,467,822	
	Schuylkill	Total
2016-17 Data		
a. Assessed Value	\$296,594,395	\$296,594,395
b. Real Estate Mills	35.1500	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$670,461,888	\$670,461,888
d. Assessed Value	\$296,594,395	\$296,594,395
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$10,425,293	\$10,425,293
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$10,425,293	\$10,425,293
(f Total * g)		
i. Base Mills Subject to Index	35.1500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.00000%	89.00000%
k. Tax Levy Needed	\$11,467,822	\$11,467,822
(Approx. Tax Levy * g)		
l. 2017-18 Real Estate Tax Rate	38.6650	
(k / d * 1000)		
II. m. Tax Levy Generated by Mills	\$11,467,822	\$11,467,822
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,764,636
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,580,526
(n * Est. Pct. Collection)		

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Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$9,580,526
 Amount of Tax Relief for Homestead Exclusions: \$703,186
 Total Approx. Tax Revenue: \$10,283,712
 Approx. Tax Levy for Tax Rate Calculation: \$11,467,822

Schuylkill

Total

Index Maximums

p. Maximum Mills Based On Index 36.4154
 (i * (1 + Index))
 q. Mills In Excess of Index 2.2496
 (if (l > p), (l - p))
 r. Maximum Tax Levy Based On Index \$10,800,604 \$10,800,604
 v. (p / 1000 * d)
 s. Millage Rate within Index? No
 (If l > p Then No)
 t. Tax Levy In Excess of Index \$667,218 \$667,218
 (if (m > r), (m - r))
 u. Tax Revenue In Excess of Index \$593,824 \$593,824
 (l * Est. Pct. Collection)

Information Related to Property Tax Relief

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

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$9,580,526
Amount of Tax Relief for Homestead Exclusions	<u>\$703,186</u>
Total Approx. Tax Revenue:	\$10,283,712
Approx. Tax Levy for Tax Rate Calculation:	\$11,467,822
	Schuylkill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$703,186	Lowering RE Tax Rate	\$703,186	\$1,406,372
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,406,372

CODE

111 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>
Lehigh	296,594,395	38.6650	11,467,822			89.000000%	
Totals:	296,594,395		11,467,822	703,186	= 10,764,636	X 89.000000%	= 9,580,526

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		40,000
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	\$5.00	\$0.00	57,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	54,000
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			111,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.5000%	0.0000%	1,700,000
6152 Current Act 511 Occupation Taxes	285.7200	0.000	450,000
6153 Current Act 511 Real Estate Transfer Taxes	0.5000%	0.0000%	100,000
6154 Current Act 511 Amusement Taxes	0.0000%	0.0000%	0
6155 Current Act 511 Business Privilege Taxes	1.0000	4.5000	1,600,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.0000%	0.0000%	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0	0
Total Current Act 511 Taxes – Proportional Assessments			3,850,000
Total Act 511, Current Taxes			3,944,000
Act 511 Tax Limit -->		670,461,888 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> Schuylkill	35.1500	38.6650	10.00%	No	3.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6144	Current Act 511 Trailer Taxes					3.6%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.6%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.6%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6152	Current Act 511 Occupation Taxes	285.7200	285.7200	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6154	Current Act 511 Amusement Taxes					3.6%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	3.6%	4.5000	4.5000	0.01%	Yes
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.6%				
6157	Current Act 511 Mercantile Taxes					3.6%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.6%				

<u>Description</u>	<u>Amount</u>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,875,323
1200 Special Programs - Elementary / Secondary	6,736,062
1300 Vocational Education	1,026,390
1400 Other Instructional Programs - Elementary / Secondary	404,817
1500 Nonpublic School Programs	25,000
Total Instruction	\$26,067,592
000 Support Services	
2100 Support Services - Students	1,498,811
2200 Support Services - Instructional Staff	1,225,946
2300 Support Services - Administration	2,408,353
2400 Support Services - Pupil Health	514,926
2500 Support Services - Business	753,310
2600 Operation and Maintenance of Plant Services	4,838,185
2700 Student Transportation Services	1,347,278
2800 Support Services - Central	595,753
2900 Other Support Services	12,000
Total Support Services	\$13,194,562
000 Operation of Non-Instructional Services	
3200 Student Activities	977,563
3300 Community Services	94,500
Total Operation of Non-Instructional Services	\$1,072,063
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	963,403
5200 Interfund Transfers - Out	75,000
Total Other Expenditures and Financing Uses	\$1,038,403
Total Estimated Expenditures and Other Financing Uses	\$41,372,620

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,724,311
200 Personnel Services - Employee Benefits	6,260,212
300 Purchased Professional and Technical Services	381,500
400 Purchased Property Services	664,600
500 Other Purchased Services	1,522,000
600 Supplies	299,000
700 Property	18,000
800 Other Objects	5,700
Total Regular Programs - Elementary / Secondary	\$17,875,323
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,148,788
200 Personnel Services - Employee Benefits	2,377,140
300 Purchased Professional and Technical Services	995,764
500 Other Purchased Services	165,475
600 Supplies	46,920
800 Other Objects	1,975
Total Special Programs - Elementary / Secondary	\$6,736,062
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	290,445
200 Personnel Services - Employee Benefits	227,595
500 Other Purchased Services	488,250
600 Supplies	20,000
800 Other Objects	100
Total Vocational Education	\$1,026,390
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	109,680
200 Personnel Services - Employee Benefits	81,237
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	300
500 Other Purchased Services	211,500
600 Supplies	600
Total Other Instructional Programs - Elementary / Secondary	\$404,817
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	25,000
Total Nonpublic School Programs	\$25,000
Total Instruction	\$26,067,592
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	808,494
200 Personnel Services - Employee Benefits	631,892
300 Purchased Professional and Technical Services	8,700

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	8,850
600 Supplies	25,850
800 Other Objects	3,775
Total Support Services - Students	\$1,498,811
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	620,602
200 Personnel Services - Employee Benefits	461,894
300 Purchased Professional and Technical Services	11,750
400 Purchased Property Services	43,750
500 Other Purchased Services	9,700
600 Supplies	64,150
700 Property	12,200
800 Other Objects	1,900
Total Support Services - Instructional Staff	\$1,225,946
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,228,819
200 Personnel Services - Employee Benefits	682,562
300 Purchased Professional and Technical Services	357,114
400 Purchased Property Services	36,220
500 Other Purchased Services	40,050
600 Supplies	34,600
700 Property	14,000
800 Other Objects	14,988
Total Support Services - Administration	\$2,408,353
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	274,859
200 Personnel Services - Employee Benefits	205,771
300 Purchased Professional and Technical Services	4,200
400 Purchased Property Services	15,775
500 Other Purchased Services	2,900
600 Supplies	8,646
700 Property	2,150
800 Other Objects	625
Total Support Services - Pupil Health	\$514,926
2500 Support Services - Business	
100 Personnel Services - Salaries	339,479
200 Personnel Services - Employee Benefits	291,611
300 Purchased Professional and Technical Services	14,500
400 Purchased Property Services	65,400
500 Other Purchased Services	22,270
600 Supplies	19,650
800 Other Objects	400
Total Support Services - Business	\$753,310
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,099,484

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,079,926
300 Purchased Professional and Technical Services	113,150
400 Purchased Property Services	1,275,225
500 Other Purchased Services	247,400
600 Supplies	859,750
700 Property	158,000
800 Other Objects	5,250
Total Operation and Maintenance of Plant Services	\$4,838,185
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	621,369
200 Personnel Services - Employee Benefits	409,909
300 Purchased Professional and Technical Services	7,400
400 Purchased Property Services	74,130
500 Other Purchased Services	27,100
600 Supplies	204,870
700 Property	1,000
800 Other Objects	1,500
Total Student Transportation Services	\$1,347,278
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	207,898
200 Personnel Services - Employee Benefits	150,355
300 Purchased Professional and Technical Services	13,500
400 Purchased Property Services	58,600
500 Other Purchased Services	31,950
600 Supplies	105,050
700 Property	28,200
800 Other Objects	200
Total Support Services - Central	\$595,753
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,000
Total Other Support Services	\$12,000
Total Support Services	\$13,194,562
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	616,700
200 Personnel Services - Employee Benefits	304,963
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	9,850
500 Other Purchased Services	5,350
600 Supplies	31,600
700 Property	2,000
800 Other Objects	3,600
Total Student Activities	\$977,563
3300 <u>Community Services</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	36,600
200 Personnel Services - Employee Benefits	19,700
500 Other Purchased Services	6,100
600 Supplies	9,600
700 Property	2,500
800 Other Objects	20,000
Total Community Services	\$94,500
Total Operation of Non-Instructional Services	\$1,072,063
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	157,403
900 Other Uses of Funds	806,000
Total Debt Service / Other Expenditures and Financing Uses	\$963,403
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	75,000
Total Interfund Transfers - Out	\$75,000
Total Other Expenditures and Financing Uses	\$1,038,403
TOTAL EXPENDITURES	\$41,372,620

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	3,712,000	1,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	800,000	400,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	11,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	600,000	500,000
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,123,000	\$2,410,000

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		

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2017 Estimate

06/30/2018 Projection

\$5,123,000

\$2,410,000

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
0510 Bonds Payable	6,200,000	5,950,000
0520 Extended-Term Financing Agreements Payable	2,600,000	2,200,000
0530 Lease-Purchase Obligations	1,523,931	1,123,931
0540 Accumulated Compensated Absences	980,000	975,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	\$11,303,931	\$10,248,931
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

\$11,303,931

\$10,248,931

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

OTAL INDEBTEDNESS

\$11,303,931

\$10,248,931

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	179,995
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$179,995

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$179,995
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