

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

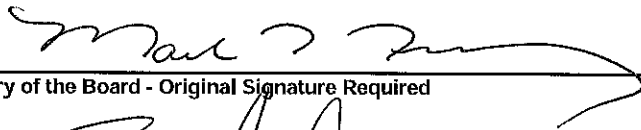
Date of Adoption of the General Fund Budget: 02/13/2017



President of the Board - Original Signature Required

Date

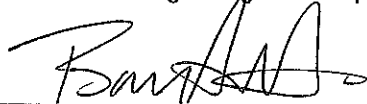
2/13/17



Secretary of the Board - Original Signature Required

Date

2/13/17



Chief School Administrator - Original Signature Required

Date

2/13/17

Penny L. Shaffer

Contact Person

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<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.	To cover unpredictable changes in the cost of goods services (less than 1% of 2017-2018 budgeted expenditures)
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.	6% of 2017-2018 budgeted expenditures.

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,804,610	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,804,610</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	66,818,698	
7000 Revenue from State Sources	15,949,310	
8000 Revenue from Federal Sources	1,027,899	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$83,795,907</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$89,600,517</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	58,625,339
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	73,000
6150 Current Act 511 Taxes - Proportional Assessments	5,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,775,000
6500 Earnings on Investments	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	565,257
6910 Rentals	300,102
REVENUE FROM LOCAL SOURCES	\$66,818,698
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,553,319
7271 Special Education funds for School-Aged Pupils	1,787,505
7311 Pupil Transportation Subsidy	1,500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	560,408
7330 Health Services (Medical, Dental, Nurse, Act 25)	86,000
7505 Ready to Learn Block Grant	400,617
7810 State Share of Social Security and Medicare Taxes	1,145,771
7820 State Share of Retirement Contributions	4,915,690
REVENUE FROM STATE SOURCES	\$15,949,310
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	721,594
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	93,424
8516 Title III - Language Instruction for English Learners and Immigrant Students	163,054
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	49,827
REVENUE FROM FEDERAL SOURCES	\$1,027,899
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	83,795,907

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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): 2.9%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$58,625,339	
Amount of Tax Relief for Homestead Exclusions		<u>\$0</u>	
Total Approx. Tax Revenue:		\$58,625,339	
Approx. Tax Levy for Tax Rate Calculation:		\$60,751,647	
		Chester	Total
2016-17 Data			
a. Assessed Value		\$2,017,294,755	\$2,017,294,755
b. Real Estate Mills		29.2408	
I. 2017-18 Data			
c. 2015 STEB Market Value		\$2,887,769,813	\$2,887,769,813
d. Assessed Value		\$2,021,416,348	\$2,021,416,348
e. Assessed Value of New Constr/ Renov		\$0	\$0
2016-17 Calculations			
f. 2016-17 Tax Levy		\$58,987,312	\$58,987,312
(a * b)			
2017-18 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy		\$58,987,312	\$58,987,312
(f Total * g)			
i. Base Mills Subject to Index		29.2408	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		96.50000%	96.50000%
k. Tax Levy Needed		\$60,751,647	\$60,751,647
(Approx. Tax Levy * g)			
I. 2017-18 Real Estate Tax Rate		30.0540	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$60,751,647	\$60,751,647
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$60,751,647
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$58,625,339
(n * Est. Pct. Collection)			

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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): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$58,625,339

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$58,625,339

Approx. Tax Levy for Tax Rate Calculation:

\$60,751,647

Chester

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.0887	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$60,821,790	\$60,821,790
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$58,625,339
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$58,625,339
Approx. Tax Levy for Tax Rate Calculation:	\$60,751,647
	Chester
	Total

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

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Chester	2,021,416,348	30.0540	60,751,647			96.50000%		
Totals:	2,021,416,348		60,751,647	-	0 =	60,751,647 X	96.50000% = 58,625,339	
				<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>	<u>Estimated Revenue</u>	
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			\$0.00	\$0.00	0	0	
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						0	0	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	4,200,000	4,200,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	800,000	800,000	
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						5,000,000	5,000,000	
Total Act 511, Current Taxes							5,000,000	
Act 511 Tax Limit -->				2,887,769,813 X		12	34,653,238	
				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>									
	Chester	29.2408	30.0540	2.79%	Yes	2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	35,284,885
1200 Special Programs - Elementary / Secondary	13,339,142
1300 Vocational Education	1,751,095
1400 Other Instructional Programs - Elementary / Secondary	169,711
Total Instruction	\$50,544,833
2000 Support Services	
2100 Support Services - Students	2,502,157
2200 Support Services - Instructional Staff	2,170,838
2300 Support Services - Administration	4,414,837
2400 Support Services - Pupil Health	906,182
2500 Support Services - Business	1,134,594
2600 Operation and Maintenance of Plant Services	6,703,769
2700 Student Transportation Services	5,108,619
2800 Support Services - Central	2,193,826
2900 Other Support Services	37,551
Total Support Services	\$25,172,373
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,323,363
Total Operation of Non-Instructional Services	\$1,323,363
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,279,668
5900 Budgetary Reserve	90,000
Total Other Expenditures and Financing Uses	\$7,369,668
Total Estimated Expenditures and Other Financing Uses	\$84,510,237

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,376,414
200 Personnel Services - Employee Benefits	12,616,367
300 Purchased Professional and Technical Services	159,831
400 Purchased Property Services	5,500
500 Other Purchased Services	3,579,340
600 Supplies	528,933
700 Property	18,500
Total Regular Programs - Elementary / Secondary	\$35,284,885
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,681,302
200 Personnel Services - Employee Benefits	1,806,005
300 Purchased Professional and Technical Services	6,088,402
400 Purchased Property Services	2,000
500 Other Purchased Services	2,689,934
600 Supplies	46,999
700 Property	20,000
800 Other Objects	4,500
Total Special Programs - Elementary / Secondary	\$13,339,142
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,751,095
Total Vocational Education	\$1,751,095
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	50,768
500 Other Purchased Services	118,943
Total Other Instructional Programs - Elementary / Secondary	\$169,711
Total Instruction	\$50,544,833
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,337,170
200 Personnel Services - Employee Benefits	891,337
300 Purchased Professional and Technical Services	255,000
500 Other Purchased Services	5,100
600 Supplies	11,800
700 Property	1,000
800 Other Objects	750
Total Support Services - Students	\$2,502,157
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,133,282
200 Personnel Services - Employee Benefits	692,924
300 Purchased Professional and Technical Services	71,000
400 Purchased Property Services	3,000
500 Other Purchased Services	24,648

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Description	Amount
600 Supplies	221,684
700 Property	18,000
800 Other Objects	6,300
Total Support Services - Instructional Staff	\$2,170,838
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,424,915
200 Personnel Services - Employee Benefits	1,424,913
300 Purchased Professional and Technical Services	282,625
500 Other Purchased Services	174,575
600 Supplies	31,815
700 Property	9,000
800 Other Objects	66,994
Total Support Services - Administration	\$4,414,837
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	501,232
200 Personnel Services - Employee Benefits	341,514
300 Purchased Professional and Technical Services	8,200
400 Purchased Property Services	100
500 Other Purchased Services	27,500
600 Supplies	27,636
Total Support Services - Pupil Health	\$906,182
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	655,940
200 Personnel Services - Employee Benefits	352,232
300 Purchased Professional and Technical Services	75,522
500 Other Purchased Services	9,250
600 Supplies	15,000
700 Property	10,000
800 Other Objects	16,650
Total Support Services - Business	\$1,134,594
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,121,353
200 Personnel Services - Employee Benefits	1,622,869
300 Purchased Professional and Technical Services	163,120
400 Purchased Property Services	1,752,916
500 Other Purchased Services	271,972
600 Supplies	628,257
700 Property	125,909
800 Other Objects	17,373
Total Operation and Maintenance of Plant Services	\$6,703,769
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	124,406
200 Personnel Services - Employee Benefits	93,677
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,500

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Description	Amount
500 Other Purchased Services	4,829,536
600 Supplies	30,000
700 Property	25,000
800 Other Objects	1,500
Total Student Transportation Services	\$5,108,619
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	732,711
200 Personnel Services - Employee Benefits	504,865
300 Purchased Professional and Technical Services	131,250
500 Other Purchased Services	177,974
600 Supplies	307,150
700 Property	336,376
800 Other Objects	3,500
Total Support Services - Central	\$2,193,826
2900 <u>Other Support Services</u>	
500 Other Purchased Services	37,551
Total Other Support Services	\$37,551
Total Support Services	\$25,172,373
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	663,579
200 Personnel Services - Employee Benefits	255,139
300 Purchased Professional and Technical Services	100,441
400 Purchased Property Services	3,000
500 Other Purchased Services	118,375
600 Supplies	125,508
700 Property	16,311
800 Other Objects	41,010
Total Student Activities	\$1,323,363
Total Operation of Non-Instructional Services	\$1,323,363
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,489,668
900 Other Uses of Funds	5,790,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,279,668
5900 <u>Budgetary Reserve</u>	
800 Other Objects	90,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$90,000
Total Other Expenditures and Financing Uses	\$7,369,668
TOTAL EXPENDITURES	\$84,510,237

Cash and Short-Term Investments

	06/30/2017 Estimate	06/30/2018 Projection
General Fund	14,000,000	14,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	7,500,000	7,000,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	200,000	200,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	850,000	850,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,000,000	1,000,000
Private Purpose Trust Fund	250,000	250,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	32,000	32,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$23,832,000	\$23,332,000

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		

<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	\$23,832,000	\$23,332,000

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
0510 Bonds Payable	56,260,000	50,470,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,012,000	1,015,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,550,000	6,940,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$63,822,000	\$58,425,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

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

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$63,822,000	\$58,425,000

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$63,822,000	\$58,425,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,090,280
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,090,280
5900 Budgetary Reserve	90,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,180,280