

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date

6-12-17



Secretary of the Board - Original Signature Required

Date

6-12-17



Chief School Administrator - Original Signature Required

Date

6-12-17

Ginger Williams

(814)781-2111 Extn :

Contact Person

Telephone

Extension

gwilliams@smasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Saint Marys Area SD	COUNTY : Elk	AUN : 109248003
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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	\$29351264
Ending Unassigned Fund Balance	\$1907000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.5%

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 6-12-17
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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 : Saint Marys Area SD	County : EIK	AUN Number : 109248003
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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 5-9-17
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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>
1540	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$350,254.00 C x 2%: \$7,005.08</p>	Contacted PDE, validation calculation is not pulling correct data, values entered are correct
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$270,014.00 Function 2200, Object 200: \$324,815.00</p>	Teacher professional development and educational credit reimbursement.
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.	Prudent fiscal management
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Prudent fiscal management

<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	9,475,034
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,805,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,280,034</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	14,624,503
7000 Revenue from State Sources	11,924,039
8000 Revenue from Federal Sources	573,051
9000 Other Financing Sources	2,229,671
Total Estimated Revenues And Other Financing Sources	<u>\$29,351,264</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$40,631,298</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	9,598,563
6112 Interim Real Estate Taxes	5,945
6113 Public Utility Realty Taxes	15,813
6114 Payments in Lieu of Current Taxes - State / Local	106,182
6120 Current Per Capita Taxes, Section 679	29,500
6140 Current Act 511 Taxes - Flat Rate Assessments	88,000
6150 Current Act 511 Taxes - Proportional Assessments	3,387,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	960,000
6500 Earnings on Investments	29,800
6700 Revenues from LEA Activities	37,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	335,000
6910 Rentals	6,000
6920 Contributions and Donations from Private Sources	1,000
6990 Refunds and Other Miscellaneous Revenue	24,500

REVENUE FROM LOCAL SOURCES \$14,624,503**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	6,859,889
7220 Vocational Education	52,287
7271 Special Education funds for School-Aged Pupils	1,222,473
7311 Pupil Transportation Subsidy	817,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	201,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,740
7340 State Property Tax Reduction Allocation	348,603
7810 State Share of Social Security and Medicare Taxes	461,035
7820 State Share of Retirement Contributions	1,922,012

REVENUE FROM STATE SOURCES \$11,924,039**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	346,551
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	93,500
8521 Vocational Education - Operating Expenditures	26,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,000

REVENUE FROM FEDERAL SOURCES \$573,051

Amount

OTHER FINANCING SOURCES

9800 Intrafund Transfers In 2,229,671

OTHER FINANCING SOURCES \$2,229,671

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 29,351,264

Act 1 Index (current): 3.2%

Calculation Method:

	Rate		
Approx. Tax Revenue from RE Taxes:	\$9,591,518	\$7,045	
Amount of Tax Relief for Homestead Exclusions	<u>\$350,254</u>		
Total Approx. Tax Revenue:	\$9,941,772		
Approx. Tax Levy for Tax Rate Calculation:	\$10,635,729	\$7,189	
	Elk	Elk	Total
		Oil/Gas/Mineral	
<hr/>			
2016-17 Data			
a. Assessed Value	\$321,242,960	\$110,389	\$321,353,349
b. Real Estate Mills	33.1200	65.1200	
I. 2017-18 Data			
c. 2015 STEB Market Value	\$871,483,272	\$871,483,272	\$1,742,966,544
d. Assessed Value	\$321,127,094	\$110,389	\$321,237,483
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2016-17 Calculations			
f. 2016-17 Tax Levy	\$10,639,567	\$7,189	\$10,646,756
(a * b)			
2017-18 Calculations			
g. Percent of Total Market Value	100.00000%	100.00000%	
II. h. Rebalanced 2016-17 Tax Levy	\$10,639,567	\$7,189	\$10,646,756
(f * g)			
i. Base Mills Subject to Index	33.1200	65.1200	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	93.25304%	98.00000%	
k. Tax Levy Needed	\$10,635,729	\$7,189	\$10,642,918
(Approx. Tax Levy * g)			
I. 2017-18 Real Estate Tax Rate	33.1200	65.1200	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$10,635,729	\$7,189	\$10,642,918
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$10,285,475	\$7,189	\$10,292,664
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills	\$9,591,518	\$7,045	\$9,598,563
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.2%

Calculation Method:

	Rate		
Approx. Tax Revenue from RE Taxes:	\$9,591,518	\$7,045	
Amount of Tax Relief for Homestead Exclusions	<u>\$350,254</u>		
Total Approx. Tax Revenue:	\$9,941,772		
Approx. Tax Levy for Tax Rate Calculation:	\$10,635,729	\$7,189	

	Elk	Elk Oil/Gas/Mineral	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	34.1798	67.2038	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,976,060	\$7,419	\$10,983,479
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$1,943	\$0	
Number of Homestead/Farmstead Properties	5446		5446
Median Assessed Value of Homestead Properties			\$27,800

Act 1 Index (current): 3.2%

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$9,591,518		\$7,045	
Amount of Tax Relief for Homestead Exclusions	<u>\$350,254</u>			
Total Approx. Tax Revenue:	\$9,941,772			
Approx. Tax Levy for Tax Rate Calculation:	\$10,635,729		\$7,189	
	Elk		Elk	Total
			Oil/Gas/Mineral	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$348,603	Lowering RE Tax Rate	\$0		\$348,603
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,651				\$1,651
Amount of Tax Relief from State/Local Sources					\$350,254

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>
Elk	321,127,094	33.1200	10,635,729			93.25304%	
Elk	110,389	65.1200	7,189			98.00000%	
Totals:	321,237,483		10,642,918	- 350,254 =	10,292,664 X	N/A =	9,598,563

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		29,500
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	29,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	58,500
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			88,000
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	0.500%	0.000%	2,100,000
6152 Current Act 511 Occupation Taxes	999.0000	451.0000	1,147,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	140,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			3,387,000
Total Act 511, Current Taxes			3,475,000
Act 511 Tax Limit -->		1,742,966,544 X	12
		Market Value	Mills
			20,915,599
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u>									
	Elk	33.1200	33.1200	0.00%	Yes	3.2%				
	Oil/Gas/Mineral	65.1200	65.1200	0.00%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6152	Current Act 511 Occupation Taxes	999.0000	999.0000	0.00%	Yes	3.2%	451.0000	451.0000	0.01%	Yes
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,110,011
1200 Special Programs - Elementary / Secondary	3,761,321
1300 Vocational Education	692,745
1400 Other Instructional Programs - Elementary / Secondary	137,792
1500 Nonpublic School Programs	64,175
1800 Pre-Kindergarten	3,600
Total Instruction	\$16,769,644
2000 Support Services	
2100 Support Services - Students	958,092
2200 Support Services - Instructional Staff	1,330,786
2300 Support Services - Administration	2,580,081
2400 Support Services - Pupil Health	448,345
2500 Support Services - Business	456,921
2600 Operation and Maintenance of Plant Services	2,402,744
2700 Student Transportation Services	1,829,830
2800 Support Services - Central	142,729
2900 Other Support Services	159,560
Total Support Services	\$10,309,088
3000 Operation of Non-Instructional Services	
3200 Student Activities	661,559
3300 Community Services	1,402
Total Operation of Non-Instructional Services	\$662,961
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,609,571
Total Other Expenditures and Financing Uses	\$1,609,571
Total Estimated Expenditures and Other Financing Uses	\$29,351,264

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,645,182
200 Personnel Services - Employee Benefits	4,566,556
300 Purchased Professional and Technical Services	246,959
400 Purchased Property Services	74,650
500 Other Purchased Services	317,312
600 Supplies	255,262
800 Other Objects	4,090
Total Regular Programs - Elementary / Secondary	\$12,110,011
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,879,660
200 Personnel Services - Employee Benefits	1,315,709
300 Purchased Professional and Technical Services	175,903
400 Purchased Property Services	1,500
500 Other Purchased Services	356,460
600 Supplies	31,012
800 Other Objects	1,077
Total Special Programs - Elementary / Secondary	\$3,761,321
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	387,615
200 Personnel Services - Employee Benefits	236,415
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	575
500 Other Purchased Services	400
600 Supplies	36,740
Total Vocational Education	\$692,745
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	80,842
200 Personnel Services - Employee Benefits	36,950
500 Other Purchased Services	20,000
Total Other Instructional Programs - Elementary / Secondary	\$137,792
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	43,886
200 Personnel Services - Employee Benefits	20,289
Total Nonpublic School Programs	\$64,175
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	3,600
Total Pre-Kindergarten	\$3,600
Total Instruction	\$16,769,644
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	504,298

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	300,105
300 Purchased Professional and Technical Services	124,500
500 Other Purchased Services	5,304
600 Supplies	22,968
800 Other Objects	917
Total Support Services - Students	\$958,092
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	270,014
200 Personnel Services - Employee Benefits	324,815
300 Purchased Professional and Technical Services	126,600
500 Other Purchased Services	82,020
600 Supplies	362,393
700 Property	163,539
800 Other Objects	1,405
Total Support Services - Instructional Staff	\$1,330,786
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,423,995
200 Personnel Services - Employee Benefits	874,430
300 Purchased Professional and Technical Services	148,650
400 Purchased Property Services	10,424
500 Other Purchased Services	87,875
600 Supplies	12,732
800 Other Objects	21,975
Total Support Services - Administration	\$2,580,081
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	249,448
200 Personnel Services - Employee Benefits	176,414
500 Other Purchased Services	1,800
600 Supplies	19,808
800 Other Objects	875
Total Support Services - Pupil Health	\$448,345
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	219,306
200 Personnel Services - Employee Benefits	140,176
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	7,500
500 Other Purchased Services	31,100
600 Supplies	29,614
800 Other Objects	4,225
Total Support Services - Business	\$456,921
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	126,022
200 Personnel Services - Employee Benefits	57,282
300 Purchased Professional and Technical Services	32,700
400 Purchased Property Services	1,975,211

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	102,880
600 Supplies	108,649
Total Operation and Maintenance of Plant Services	\$2,402,744
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	32,609
200 Personnel Services - Employee Benefits	13,116
500 Other Purchased Services	1,783,405
600 Supplies	700
Total Student Transportation Services	\$1,829,830
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	85,271
200 Personnel Services - Employee Benefits	57,458
Total Support Services - Central	\$142,729
2900 <u>Other Support Services</u>	
500 Other Purchased Services	159,560
Total Other Support Services	\$159,560
Total Support Services	\$10,309,088
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	258,400
200 Personnel Services - Employee Benefits	78,489
300 Purchased Professional and Technical Services	72,805
400 Purchased Property Services	7,396
500 Other Purchased Services	135,671
600 Supplies	76,633
800 Other Objects	32,165
Total Student Activities	\$661,559
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	402
Total Community Services	\$1,402
Total Operation of Non-Instructional Services	\$662,961
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	264,571
900 Other Uses of Funds	1,345,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,609,571
Total Other Expenditures and Financing Uses	\$1,609,571
TOTAL EXPENDITURES	\$29,351,264

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	9,880,034	7,650,363
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	5,428,599	5,440,599
Other Capital Projects Fund	1,874,281	100
Debt Service Fund		
Food Service / Cafeteria Operations Fund	175,000	225,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	49,000	49,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	85,000	85,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$17,491,914	\$13,450,062

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	\$17,491,914	\$13,450,062
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Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	10,710,000	9,340,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$10,710,000	\$9,340,000
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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		
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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		
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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		
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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

\$10,710,000

\$9,340,000

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	1,345,000	1,370,000
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	\$1,345,000	\$1,370,000
TOTAL INDEBTEDNESS	\$12,055,000	\$10,710,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,373,034
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,907,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,280,034

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,280,034
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