

# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2017



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Angel Green  
Contact Person

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Email Address

06-22-2017

Date

6/22/17

Date

6/22/17

Date

(570)366-0515

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Extension

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	2,328,083
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,326,583
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,654,666</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	24,198,155
7000 Revenue from State Sources	16,377,104
8000 Revenue from Federal Sources	535,949
9000 Other Financing Sources	1,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$41,112,208</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$48,766,874</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	17,176,755
6113 Public Utility Realty Taxes	26,500
6114 Payments in Lieu of Current Taxes - State / Local	10,000
6140 Current Act 511 Taxes - Flat Rate Assessments	47,000
6150 Current Act 511 Taxes - Proportional Assessments	4,420,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,455,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	182,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	473,000
6910 Rentals	2,500
6920 Contributions and Donations from Private Sources	8,000
6940 Tuition from Patrons	182,000
6990 Refunds and Other Miscellaneous Revenue	15,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$24,198,155</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	8,105,000
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,595,000
7311 Pupil Transportation Subsidy	1,453,503
7312 Nonpublic and Charter School Pupil Transportation Subsidy	37,345
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	655,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	768,573
7505 Ready to Learn Block Grant	354,683
7810 State Share of Social Security and Medicare Taxes	615,000
7820 State Share of Retirement Contributions	2,690,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,377,104</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	275,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	91,449
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	160,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$535,949</b>

Amount

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets

1,000

**OTHER FINANCING SOURCES**

**\$1,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES**

**41,112,208**

Act 1 Index (current): 3.2%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$17,176,755  
 Amount of Tax Relief for Homestead Exclusions: \$768,573  
 Total Approx. Tax Revenue: \$17,945,328  
 Approx. Tax Levy for Tax Rate Calculation: \$19,041,717

Schuylkill  
 Total

2016-17 Data

a. Assessed Value	\$507,352,740
b. Real Estate Mills	37.2540
c. 2015 STEB Market Value	\$1,215,890,564
d. Assessed Value	\$511,132,145
e. Assessed Value of New Constr/ Renov	\$0

2016-17 Calculations

f. 2016-17 Tax Levy	\$18,900,919
(a * b)	

2017-18 Calculations

g. Percent of Total Market Value	100.000000%
h. Rebalanced 2016-17 Tax Levy	\$18,900,919
(f Total * g)	
i. Base Mills Subject to Index	37.2540
(h / a * 1000) if no reassessment	
(h / (d-e) * 1000) if reassessment	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	94.000000%
k. Tax Levy Needed	\$19,041,717
(Approx. Tax Levy * g)	
<b>l. 2017-18 Real Estate Tax Rate</b>	<b>37.2540</b>
(k / d * 1000)	

III. m. Tax Levy Generated by Mills

(l / 1000 * d)	\$19,041,717
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$18,273,144
(m - Amount of Tax Relief for Homestead Exclusions)	
o. Net Tax Revenue Generated By Mills	\$17,176,755
(n * Est. Pct. Collection)	

Act 1 Index (current): 3.2%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$17,176,755  
 Amount of Tax Relief for Homestead Exclusions: \$768,573  
 Total Approx. Tax Revenue: \$17,945,328  
 Approx. Tax Levy for Tax Rate Calculation: \$19,041,717

Schuylkill  
 Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	38.4461
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,651,038
s. Millage Rate within Index? (if l > p Then No)	Yes
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead	\$3,407.00
Number of Homestead/Farmstead Properties	6055
Median Assessed Value of Homestead Properties	\$47,680

Act 1 Index (current): 3.2%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$17,176,755  
 Amount of Tax Relief for Homestead Exclusions: \$768,573  
 Total Approx. Tax Revenue: \$17,945,328  
 Approx. Tax Levy for Tax Rate Calculation: \$19,041,717  
 Schuylkill

	Rate	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$768,573	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
<b>Amount of Tax Relief from State/Local Sources</b>		<b>\$768,573</b>

CODE	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
		Schuykill	511,132,145	37.2540	19,041,717	768,573	18,273,144 X	94.000000%	17,176,755
<b>Totals</b>	<b>511,132,145</b>				<b>19,041,717</b>	<b>=</b>	<b>18,273,144 X</b>	<b>=</b>	<b>17,176,755</b>
6120	Current Per Capita Taxes, Section 679					Rate			Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments					\$0.00			0
6141	Current Act 511 Per Capita Taxes					Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6142	Current Act 511 Occupation Taxes - Flat Rate					\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes					\$5.00	\$0.00	43,000	43,000
6144	Current Act 511 Trailer Taxes					\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate					\$10.00	\$0.00	4,000	4,000
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
	<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>							<b>47,000</b>	<b>47,000</b>
6150	Current Act 511 Taxes - Proportional Assessments					Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes					0.500%	0.000%	2,600,000	2,600,000
6152	Current Act 511 Occupation Taxes					230.0000	0.000	1,505,000	1,505,000
6153	Current Act 511 Real Estate Transfer Taxes					0.500%	0.000%	315,000	315,000
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
	<b>Total Current Act 511 Taxes - Proportional Assessments</b>							<b>4,420,000</b>	<b>4,420,000</b>
	<b>Total Act 511, Current Taxes</b>					<b>Act 511 Tax Limit</b>	<b>1,215,890,564 X</b>	<b>12</b>	<b>14,590,687</b>
							<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>



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	37.2540	37.2540	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6152	Current Act 511 Occupation Taxes	230.0000	230.0000	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,673,352
1200 Special Programs - Elementary / Secondary	5,706,258
1300 Vocational Education	1,635,675
1400 Other Instructional Programs - Elementary / Secondary	10,899
<b>Total Instruction</b>	<b>\$23,026,184</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,625,738
2200 Support Services - Instructional Staff	659,816
2300 Support Services - Administration	2,543,580
2400 Support Services - Pupil Health	778,286
2500 Support Services - Business	512,818
2600 Operation and Maintenance of Plant Services	3,778,833
2700 Student Transportation Services	2,352,197
2800 Support Services - Central	1,106,750
<b>Total Support Services</b>	<b>\$13,358,018</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	833,411
3300 Community Services	299,102
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,132,513</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,073,191
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,123,191</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$41,639,906</b>

**Estimated Expenditures and Other Financing Uses: Detail**

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,442,709
200 Personnel Services - Employee Benefits	6,022,338
300 Purchased Professional and Technical Services	333,000
400 Purchased Property Services	75,800
500 Other Purchased Services	427,750
600 Supplies	356,105
700 Property	11,100
800 Other Objects	4,550
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,673,352</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,680,728
200 Personnel Services - Employee Benefits	1,823,330
300 Purchased Professional and Technical Services	531,500
400 Purchased Property Services	200
500 Other Purchased Services	637,650
600 Supplies	28,450
700 Property	3,600
800 Other Objects	800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,706,258</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	371,732
200 Personnel Services - Employee Benefits	305,787
400 Purchased Property Services	2,850
500 Other Purchased Services	931,256
600 Supplies	16,550
700 Property	7,500
<b>Total Vocational Education</b>	<b>\$1,635,675</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	6,300
200 Personnel Services - Employee Benefits	2,549
400 Purchased Property Services	1,250
500 Other Purchased Services	650
600 Supplies	150
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$10,899</b>
<b>Total Instruction</b>	<b>\$23,026,184</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	935,649
200 Personnel Services - Employee Benefits	658,239
300 Purchased Professional and Technical Services	8,500
500 Other Purchased Services	4,600
600 Supplies	17,500

Description	Amount
800 Other Objects	1,250
<b>Total Support Services - Students</b>	<b>\$1,625,738</b>

**2200 Support Services - Instructional Staff**

100 Personnel Services - Salaries	335,210
200 Personnel Services - Employee Benefits	265,665
300 Purchased Professional and Technical Services	3,250
400 Purchased Property Services	2,700
500 Other Purchased Services	2,250
600 Supplies	47,041
700 Property	3,550
800 Other Objects	150
<b>Total Support Services - Instructional Staff</b>	<b>\$659,816</b>

**2300 Support Services - Administration**

100 Personnel Services - Salaries	1,380,672
200 Personnel Services - Employee Benefits	988,363
300 Purchased Professional and Technical Services	41,150
400 Purchased Property Services	2,100
500 Other Purchased Services	45,295
600 Supplies	52,300
700 Property	600
800 Other Objects	33,100
<b>Total Support Services - Administration</b>	<b>\$2,543,580</b>

**2400 Support Services - Pupil Health**

100 Personnel Services - Salaries	384,510
200 Personnel Services - Employee Benefits	314,811
300 Purchased Professional and Technical Services	62,090
400 Purchased Property Services	235
500 Other Purchased Services	250
600 Supplies	11,825
700 Property	3,400
800 Other Objects	1,165
<b>Total Support Services - Pupil Health</b>	<b>\$778,286</b>

**2500 Support Services - Business**

100 Personnel Services - Salaries	248,538
200 Personnel Services - Employee Benefits	196,120
300 Purchased Professional and Technical Services	25,350
400 Purchased Property Services	11,820
500 Other Purchased Services	290
600 Supplies	24,500
800 Other Objects	6,200
<b>Total Support Services - Business</b>	<b>\$512,818</b>

**2600 Operation and Maintenance of Plant Services**

100 Personnel Services - Salaries	1,094,191
200 Personnel Services - Employee Benefits	998,942
300 Purchased Professional and Technical Services	20,800

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	926,500
500 Other Purchased Services	138,900
600 Supplies	379,800
700 Property	216,500
800 Other Objects	3,200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,778,833</b>

<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	34,145
200 Personnel Services - Employee Benefits	39,152
500 Other Purchased Services	2,275,900
600 Supplies	3,000
<b>Total Student Transportation Services</b>	<b>\$2,352,197</b>

<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	233,005
200 Personnel Services - Employee Benefits	152,345
300 Purchased Professional and Technical Services	110,000
400 Purchased Property Services	222,600
500 Other Purchased Services	151,600
600 Supplies	185,200
700 Property	52,000
<b>Total Support Services - Central</b>	<b>\$1,106,750</b>
<b>Total Support Services</b>	<b>\$13,358,018</b>

<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	357,907
200 Personnel Services - Employee Benefits	144,684
300 Purchased Professional and Technical Services	72,220
400 Purchased Property Services	46,000
500 Other Purchased Services	78,250
600 Supplies	107,000
700 Property	23,000
800 Other Objects	4,350
<b>Total Student Activities</b>	<b>\$833,411</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	50,102
300 Purchased Professional and Technical Services	245,000
600 Supplies	3,000
<b>Total Community Services</b>	<b>\$299,102</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,132,513</b>

<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,253,191
900 Other Uses of Funds	2,820,000

Estimated Expenditures and Other Financing Uses: Detail

Description	Amount
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,073,191</b>
5900 <u>Budgetary Reserve</u>	50,000
800 Other Objects	\$50,000
<b>Total Budgetary Reserve</b>	<b>\$4,123,191</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$41,639,906</b>
<b>TOTAL EXPENDITURES</b>	

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<u>Cash and Short-Term Investments</u>		
General Fund	9,500,000	9,800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	1,800,000	1,850,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund	250,000	250,000
Food Service / Cafeteria Operations Fund	300,000	315,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,400,000	1,500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$13,250,000</b>	<b>\$13,715,000</b>
<u>Long-Term Investments</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		

2017-2018 Final General Fund Budget  
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Long-Term Investments

06/30/2017 Estimate      06/30/2018 Projection

Permanent Fund	
<b>Total Long-Term Investments</b>	
<b>TOTAL CASH AND INVESTMENTS</b>	
	\$13,250,000
	\$13,715,000



Long-Term Indebtedness	06/30/2017 Estimate	06/30/2018 Projection
<b>General Fund</b>		
0510 Bonds Payable	36,550,000	33,730,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	43,017	
0540 Accumulated Compensated Absences	1,000,000	1,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>\$37,593,017</b>	<b>\$34,930,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2017-2018 Final General Fund Budget

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06/30/2017 Estimate 06/30/2018 Projection

Long-Term Indebtedness

- 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

06/30/2017 Estimate

06/30/2018 Projection

Long-Term Indebtedness

- 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**

2017-2018 Final General Fund Budget

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06/30/2017 Estimate 06/30/2018 Projection

Long-Term Indebtedness

**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

2017-2018 Final General Fund Budget

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06/30/2017 Estimate 06/30/2018 Projection

**Long-Term Indebtedness**

- 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**

\$37,593,017

\$34,930,000

06/30/2017 Estimate      06/30/2018 Projection

Short-Term Payables

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		

<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>\$37,593,017</b>	<b>\$34,930,000</b>

**Account Description** **Amounts**

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,528,083
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,598,885
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,126,968</b>

**5900 Budgetary Reserve** **50,000**

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** **\$7,176,968**