

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

6/22/17

President of the Board - Original Signature Required

Date

6-22-17

Secretary of the Board - Original Signature Required

Date

6/22/17

Chief School Administrator - Original Signature Required

Date

6/22/17

William A Boucher

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Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brownsville Area SD	COUNTY : Fayette	AUN : 101260803
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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	\$26991931
Ending Unassigned Fund Balance	\$158616
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.6%

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
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DUE DATE: AUGUST 15, 2017

FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Brownsville Area SD	County : Fayette	AUN Number : 101260803
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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.

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SIGNATURE OF SCHOOL BOARD PRESIDENT <i>Rw Rod Beck</i>	DATE <i>5-18-17</i>
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unexpected 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.	Fund Balance amount only partial used to balance budget and budgetary reserve for unexpected 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	650,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$650,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,855,400	
7000 Revenue from State Sources	18,671,917	
8000 Revenue from Federal Sources	953,230	
9000 Other Financing Sources	20,000	
Total Estimated Revenues And Other Financing Sources		<u>\$26,500,547</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$27,150,547</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,749,982
6113 Public Utility Realty Taxes	6,600
6114 Payments in Lieu of Current Taxes - State / Local	8,500
6120 Current Per Capita Taxes, Section 679	20,909
6140 Current Act 511 Taxes - Flat Rate Assessments	38,409
6150 Current Act 511 Taxes - Proportional Assessments	940,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	731,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	260,000
6910 Rentals	6,000
6920 Contributions and Donations from Private Sources	16,000
6990 Refunds and Other Miscellaneous Revenue	43,000
REVENUE FROM LOCAL SOURCES	\$6,855,400
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	12,447,356
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,408,227
7311 Pupil Transportation Subsidy	1,540,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	318,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	335,355
7505 Ready to Learn Block Grant	412,719
7810 State Share of Social Security and Medicare Taxes	526,810
7820 State Share of Retirement Contributions	1,623,450
REVENUE FROM STATE SOURCES	\$18,671,917
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	763,880
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	179,350
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000
REVENUE FROM FEDERAL SOURCES	\$953,230

Amount

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets 20,000

OTHER FINANCING SOURCES \$20,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 26,500,547

Act 1 Index (current): 3.8% | Act 1 Index (prior): 3.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$4,750,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$335,355</u>		
Total Approx. Tax Revenue:	\$5,085,355		
Approx. Tax Levy for Tax Rate Calculation:	\$5,894,003		

	Fayette	Washington	Total
<hr/>			
2016-17 Data			
a. Assessed Value	\$313,967,040	\$1,029,282	\$314,996,322
b. Real Estate Mills	17.7543	111.6807	
I. 2017-18 Data			
c. 2015 STEB Market Value	\$355,224,265	\$6,940,276	\$362,164,541
d. Assessed Value	\$315,018,650	\$10,810,500	\$325,829,150
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2016-17 Calculations			
f. 2016-17 Tax Levy	\$5,574,265	\$114,951	\$5,689,216
(a * b)			
2017-18 Calculations			
g. Percent of Total Market Value	98.08367%	1.91633%	100.00000%
II. h. Rebalanced 2016-17 Tax Levy	\$5,580,192	\$109,024	\$5,689,216
(f Total * g)			
i. Base Mills Subject to Index	17.7731	10.0850	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment		Yes	
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	85.60000%	77.90000%	85.45244%
k. Tax Levy Needed	\$5,781,054	\$112,949	\$5,894,003
(Approx. Tax Levy * g)			
I. 2017-18 Real Estate Tax Rate	18.3514	10.4480	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$5,781,033	\$112,948	\$5,893,981
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$5,558,626
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$4,749,982
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.8% | Act 1 Index (prior): 3.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$4,750,000

Amount of Tax Relief for Homestead Exclusions

\$335,355

Total Approx. Tax Revenue:

\$5,085,355

Approx. Tax Levy for Tax Rate Calculation:

\$5,894,003

	Fayette	Washington	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	18.4484	10.4480	
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)	\$5,811,590	\$112,948	\$5,924,538
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	\$5,271	\$9,257	
Number of Homestead/Farmstead Properties	3431	74	3505
Median Assessed Value of Homestead Properties			\$44,325

Act 1 Index (current): 3.8% | Act 1 Index (prior): 3.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$4,750,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$335,355</u>		
Total Approx. Tax Revenue:	\$5,085,355		
Approx. Tax Levy for Tax Rate Calculation:	\$5,894,003		

Fayette	Washington	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$335,355	Lowering RE Tax Rate	\$0	\$335,355
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$335,355

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>
Fayette	315,018,650	18.3514	5,781,033			85.60000%	
Washington	10,810,500	10.4480	112,948			77.90000%	
Totals:	325,829,150		5,893,981	- 335,355 =	5,558,626 X	85.45244% =	4,749,982

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		20,909
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	21,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	21,000
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			42,000
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%	1,050,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	65,000
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			1,115,000
Total Act 511, Current Taxes			978,409
Act 511 Tax Limit -->		362,164,541 X	12
		Market Value	Mills
			4,345,974
			(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>									
	Fayette	17.7731	18.3514	3.26%	Yes	3.8%				
	Washington	10.0850	10.4480	3.60%	Yes	3.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,931,315
1200 Special Programs - Elementary / Secondary	4,639,930
1300 Vocational Education	600,000
1400 Other Instructional Programs - Elementary / Secondary	311,526
1500 Nonpublic School Programs	12,000
Total Instruction	\$16,494,771
2000 Support Services	
2100 Support Services - Students	491,925
2200 Support Services - Instructional Staff	492,064
2300 Support Services - Administration	1,238,022
2400 Support Services - Pupil Health	273,298
2500 Support Services - Business	420,756
2600 Operation and Maintenance of Plant Services	2,623,932
2700 Student Transportation Services	2,015,000
2800 Support Services - Central	217,611
2900 Other Support Services	100
Total Support Services	\$7,772,708
3000 Operation of Non-Instructional Services	
3200 Student Activities	483,075
3300 Community Services	11,707
Total Operation of Non-Instructional Services	\$494,782
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,179,670
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$2,229,670
Total Estimated Expenditures and Other Financing Uses	\$26,991,931

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	5,947,077
200 Personnel Services - Employee Benefits	3,854,788
300 Purchased Professional and Technical Services	78,950
400 Purchased Property Services	29,500
500 Other Purchased Services	773,200
600 Supplies	212,100
700 Property	35,000
800 Other Objects	700
Total Regular Programs - Elementary / Secondary	\$10,931,315
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,544,465
200 Personnel Services - Employee Benefits	938,015
300 Purchased Professional and Technical Services	1,116,500
500 Other Purchased Services	1,024,850
600 Supplies	12,100
700 Property	4,000
Total Special Programs - Elementary / Secondary	\$4,639,930
1300 <u>Vocational Education</u>	
500 Other Purchased Services	600,000
Total Vocational Education	\$600,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	37,000
200 Personnel Services - Employee Benefits	16,926
300 Purchased Professional and Technical Services	43,400
500 Other Purchased Services	214,200
Total Other Instructional Programs - Elementary / Secondary	\$311,526
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,000
Total Nonpublic School Programs	\$12,000
Total Instruction	\$16,494,771
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	268,801
200 Personnel Services - Employee Benefits	118,324
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	3,400
500 Other Purchased Services	300
600 Supplies	1,100
Total Support Services - Students	\$491,925
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	272,559

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	170,130
300 Purchased Professional and Technical Services	40,775
700 Property	8,600
Total Support Services - Instructional Staff	\$492,064
2300 Support Services - Administration	
100 Personnel Services - Salaries	674,279
200 Personnel Services - Employee Benefits	407,188
300 Purchased Professional and Technical Services	59,680
400 Purchased Property Services	19,450
500 Other Purchased Services	31,525
600 Supplies	9,900
800 Other Objects	36,000
Total Support Services - Administration	\$1,238,022
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	132,907
200 Personnel Services - Employee Benefits	99,341
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	50
600 Supplies	6,000
Total Support Services - Pupil Health	\$273,298
2500 Support Services - Business	
100 Personnel Services - Salaries	230,837
200 Personnel Services - Employee Benefits	153,519
300 Purchased Professional and Technical Services	14,500
400 Purchased Property Services	3,800
500 Other Purchased Services	7,100
600 Supplies	3,000
800 Other Objects	8,000
Total Support Services - Business	\$420,756
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,089,371
200 Personnel Services - Employee Benefits	925,711
300 Purchased Professional and Technical Services	27,750
400 Purchased Property Services	141,700
500 Other Purchased Services	105,450
600 Supplies	313,450
700 Property	20,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$2,623,932
2700 Student Transportation Services	
500 Other Purchased Services	2,015,000
Total Student Transportation Services	\$2,015,000
2800 Support Services - Central	
100 Personnel Services - Salaries	101,230

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	68,681
300 Purchased Professional and Technical Services	5,700
400 Purchased Property Services	4,200
500 Other Purchased Services	35,600
600 Supplies	2,200
Total Support Services - Central	\$217,611
2900 <u>Other Support Services</u>	
500 Other Purchased Services	100
Total Other Support Services	\$100
Total Support Services	\$7,772,708
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	231,800
200 Personnel Services - Employee Benefits	85,975
300 Purchased Professional and Technical Services	61,750
400 Purchased Property Services	11,100
500 Other Purchased Services	54,600
600 Supplies	36,350
700 Property	1,500
Total Student Activities	\$483,075
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	490
200 Personnel Services - Employee Benefits	167
300 Purchased Professional and Technical Services	3,050
600 Supplies	8,000
Total Community Services	\$11,707
Total Operation of Non-Instructional Services	\$494,782
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	219,670
900 Other Uses of Funds	1,960,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,179,670
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$2,229,670
TOTAL EXPENDITURES	\$26,991,931

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	600,000	200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	350	
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	22,000	20,000
Other Capital Projects Fund	800,000	200,000
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 Cash and Short-Term Investments	\$1,422,350	\$420,000

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		

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$1,422,350	\$420,000
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Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	61,506,700	57,175,200
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	12,000	50,000
0540 Accumulated Compensated Absences	270,600	262,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$61,789,300	\$57,487,700
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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

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$61,789,300	\$57,487,700

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

TOTAL INDEBTEDNESS	\$61,789,300	\$57,487,700
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	158,616
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$158,616
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$208,616