

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : South Park SD	COUNTY : Allegheny	AUN : 103028753
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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	\$33344044
Ending Unassigned Fund Balance	\$2355543
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.1%

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 6-21-17
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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 : South Park SD	County : Allegheny	AUN Number : 103028753
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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 6/22/17
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Funds allocated within the budget to be used for unexpected costs.
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 is within the allowable limits of the specified 8% of total budgeted expenditure

ITEM

AMOUNTS

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

2,355,543

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$2,355,543

Estimated Revenues And Other Financing Sources

- 6000 Revenue from Local Sources
- 7000 Revenue from State Sources
- 8000 Revenue from Federal Sources
- 9000 Other Financing Sources

20,427,876
12,504,527
411,641

Total Estimated Revenues And Other Financing Sources

\$33,344,044

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$35,699,587

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	16,944,040
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	19,943
6120 Current Per Capita Taxes, Section 679	42,000
6140 Current Act 511 Taxes - Flat Rate Assessments	53,000
6150 Current Act 511 Taxes - Proportional Assessments	2,228,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	653,000
6500 Earnings on Investments	4,000
6700 Revenues from LEA Activities	102,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	195,770
6910 Rentals	28,800
6920 Contributions and Donations from Private Sources	21,655
6940 Tuition from Patrons	5,000
6960 Services Provided Other Local Governmental Units / LEAs	5,000
6990 Refunds and Other Miscellaneous Revenue	75,668

REVENUE FROM LOCAL SOURCES \$20,427,876

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	6,409,305
7271 Special Education funds for School-Aged Pupils	1,234,241
7311 Pupil Transportation Subsidy	675,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	435,703
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340 State Property Tax Reduction Allocation	869,497
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	308,092
7810 State Share of Social Security and Medicare Taxes	479,255
7820 State Share of Retirement Contributions	2,040,434

REVENUE FROM STATE SOURCES \$12,504,527

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	249,382
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	66,959
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	95,300

REVENUE FROM FEDERAL SOURCES \$411,641

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 33,344,044

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$16,944,040
Amount of Tax Relief for Homestead Exclusions	<u>\$869,497</u>
Total Approx. Tax Revenue:	\$17,813,537
Approx. Tax Levy for Tax Rate Calculation:	\$18,519,539

Allegheny

Total

2016-17 Data		
a. Assessed Value	\$742,464,250	\$742,464,250
b. Real Estate Mills	23.8200	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$640,839,433	\$640,839,433
d. Assessed Value	\$752,826,790	\$752,826,790
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$17,685,498	\$17,685,498
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$17,685,498	\$17,685,498
(f Total * g)		
i. Base Mills Subject to Index	23.8200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$18,519,539	\$18,519,539
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	24.6000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,519,539	\$18,519,539
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,650,042
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,944,040
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$16,944,040

Amount of Tax Relief for Homestead Exclusions \$869,497

Total Approx. Tax Revenue: \$17,813,537

Approx. Tax Levy for Tax Rate Calculation: \$18,519,539

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	24.6060	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index IV. (p / 1000 * d)	\$18,524,056	\$18,524,056
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	\$8,788.00	
Number of Homestead/Farmstead Properties	4022	4022
Median Assessed Value of Homestead Properties		\$136,400

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,944,040
Amount of Tax Relief for Homestead Exclusions	<u>\$869,497</u>
Total Approx. Tax Revenue:	\$17,813,537
Approx. Tax Levy for Tax Rate Calculation:	\$18,519,539

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$869,497	Lowering RE Tax Rate	\$0		\$869,497
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$869,497

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>
Allegheny	752,826,790	24.6000	18,519,539			96.00000%	
Totals:	752,826,790		18,519,539	869,497 =	17,650,042 X	96.00000% =	16,944,040

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		42,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	42,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	11,000
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 53,000 53,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,950,000	1,950,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	250,000	250,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	28,000	28,000
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 2,228,000 2,228,000

Total Act 511, Current Taxes 2,281,000

Act 511 Tax Limit -->	640,839,433 X	12	7,690,073
	Market Value	Mills	(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> Allegheny	23.8200	24.6000	3.28%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,789,947
1200 Special Programs - Elementary / Secondary	3,678,494
1300 Vocational Education	806,661
1400 Other Instructional Programs - Elementary / Secondary	15,688
Total Instruction	\$17,290,790
2000 Support Services	
2100 Support Services - Students	906,211
2200 Support Services - Instructional Staff	1,244,741
2300 Support Services - Administration	2,313,957
2400 Support Services - Pupil Health	347,767
2500 Support Services - Business	426,323
2600 Operation and Maintenance of Plant Services	3,321,982
2700 Student Transportation Services	1,345,526
2900 Other Support Services	26,330
Total Support Services	\$9,932,837
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,044,765
3300 Community Services	1,000
Total Operation of Non-Instructional Services	\$1,045,765
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,024,652
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$5,074,652
Total Estimated Expenditures and Other Financing Uses	\$33,344,044

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,326,318
200 Personnel Services - Employee Benefits	4,309,808
300 Purchased Professional and Technical Services	165,819
400 Purchased Property Services	17,637
500 Other Purchased Services	532,947
600 Supplies	390,927
700 Property	44,606
800 Other Objects	1,885
Total Regular Programs - Elementary / Secondary	\$12,789,947
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,411,422
200 Personnel Services - Employee Benefits	1,025,413
300 Purchased Professional and Technical Services	414,793
500 Other Purchased Services	815,576
600 Supplies	11,290
Total Special Programs - Elementary / Secondary	\$3,678,494
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	214,498
200 Personnel Services - Employee Benefits	106,511
500 Other Purchased Services	480,050
600 Supplies	5,602
Total Vocational Education	\$806,661
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,500
200 Personnel Services - Employee Benefits	3,468
300 Purchased Professional and Technical Services	120
600 Supplies	3,600
Total Other Instructional Programs - Elementary / Secondary	\$15,688
Total Instruction	\$17,290,790
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	505,208
200 Personnel Services - Employee Benefits	272,728
300 Purchased Professional and Technical Services	52,600
400 Purchased Property Services	11,818
500 Other Purchased Services	1,487
600 Supplies	61,770
800 Other Objects	600
Total Support Services - Students	\$906,211
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	472,163
200 Personnel Services - Employee Benefits	302,978

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	157,060
500 Other Purchased Services	6,170
600 Supplies	53,560
700 Property	252,210
800 Other Objects	600
Total Support Services - Instructional Staff	\$1,244,741
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,022,911
200 Personnel Services - Employee Benefits	640,430
300 Purchased Professional and Technical Services	200,774
400 Purchased Property Services	112,322
500 Other Purchased Services	16,723
600 Supplies	38,064
700 Property	7,006
800 Other Objects	275,727
Total Support Services - Administration	\$2,313,957
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	219,499
200 Personnel Services - Employee Benefits	117,708
300 Purchased Professional and Technical Services	2,740
500 Other Purchased Services	1,020
600 Supplies	6,800
Total Support Services - Pupil Health	\$347,767
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	232,645
200 Personnel Services - Employee Benefits	175,280
300 Purchased Professional and Technical Services	180
500 Other Purchased Services	4,505
600 Supplies	785
800 Other Objects	12,928
Total Support Services - Business	\$426,323
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,143,924
200 Personnel Services - Employee Benefits	790,029
300 Purchased Professional and Technical Services	53,671
400 Purchased Property Services	751,102
500 Other Purchased Services	157,841
600 Supplies	344,050
700 Property	80,980
800 Other Objects	385
Total Operation and Maintenance of Plant Services	\$3,321,982
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	16,349
200 Personnel Services - Employee Benefits	15,953
500 Other Purchased Services	1,313,224

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$1,345,526
2900 <u>Other Support Services</u>	
500 Other Purchased Services	23,532
600 Supplies	2,798
Total Other Support Services	\$26,330
Total Support Services	\$9,932,837
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	424,984
200 Personnel Services - Employee Benefits	182,855
300 Purchased Professional and Technical Services	93,244
400 Purchased Property Services	35,598
500 Other Purchased Services	171,045
600 Supplies	42,820
700 Property	87,244
800 Other Objects	6,975
Total Student Activities	\$1,044,765
3300 <u>Community Services</u>	
600 Supplies	1,000
Total Community Services	\$1,000
Total Operation of Non-Instructional Services	\$1,045,765
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,784,652
900 Other Uses of Funds	2,240,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,024,652
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$5,074,652
TOTAL EXPENDITURES	\$33,344,044

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	2,355,543	2,355,543
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	47,600	47,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	9,711,804	1,100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	156,914	125,000
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	\$12,271,861	\$3,627,543

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	\$12,271,861	\$3,627,543
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Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	67,365,000	65,125,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	175,000	180,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	370,000	375,000
0599 Other Long-Term Liabilities		

Total General Fund	\$67,910,000	\$65,680,000
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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

<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	\$67,910,000	\$65,680,000

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	\$67,910,000	\$65,680,000
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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	2,355,543
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,355,543
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,405,543