

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

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Karen Colangelo

(570)648-5752

Extn :4123

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 : Shamokin Area SD	COUNTY : Northumberland	AUN : 116496503
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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	\$31606300
Ending Unassigned Fund Balance	\$338409
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.1%

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
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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 : Shamokin Area SD	County : Northumberland	AUN Number : 116496503
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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 May 18, 2017
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	contingency for unforeseen 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.	estimated ending unassigned fund balance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	assigned estimate to offset future expenditures for psers, healthcare, and healthcare act penalties/fees

<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	1,500,000
0850 Unassigned Fund Balance	4,271,100
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,771,100</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,346,810
7000 Revenue from State Sources	19,649,729
8000 Revenue from Federal Sources	1,177,070
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$27,173,609</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$32,944,709</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	2,719,085
6113 Public Utility Realty Taxes	6,500
6114 Payments in Lieu of Current Taxes - State / Local	37,000
6120 Current Per Capita Taxes, Section 679	40,000
6140 Current Act 511 Taxes - Flat Rate Assessments	67,000
6150 Current Act 511 Taxes - Proportional Assessments	2,125,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	629,000
6500 Earnings on Investments	13,000
6700 Revenues from LEA Activities	72,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	485,083
6940 Tuition from Patrons	9,142
6960 Services Provided Other Local Governmental Units / LEAs	43,000
6980 Revenue from Community Services Activities	1,000
6990 Refunds and Other Miscellaneous Revenue	100,000

REVENUE FROM LOCAL SOURCES \$6,346,810

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	12,466,163
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	1,711,196
7292 Pre-K Counts	340,000
7311 Pupil Transportation Subsidy	875,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	351,729
7505 Ready to Learn Block Grant	514,641
7810 State Share of Social Security and Medicare Taxes	625,000
7820 State Share of Retirement Contributions	2,541,000

REVENUE FROM STATE SOURCES \$19,649,729

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	904,737
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	166,333
8519 NCLB, Title VI - Flexibility and Accountability	40,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	16,000
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REVENUE FROM FEDERAL SOURCES	\$1,177,070
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,173,609
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Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,719,085
Amount of Tax Relief for Homestead Exclusions	<u>\$351,729</u>
Total Approx. Tax Revenue:	\$3,070,814
Approx. Tax Levy for Tax Rate Calculation:	\$3,550,653

	Northumberland	Total
<hr/>		
2016-17 Data		
a. Assessed Value	\$114,493,573	\$114,493,573
b. Real Estate Mills	29.8200	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$431,528,592	\$431,528,592
d. Assessed Value	\$114,722,193	\$114,722,193
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2016-17 Calculations		
f. 2016-17 Tax Levy	\$3,414,198	\$3,414,198
(a * b)		
2017-18 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$3,414,198	\$3,414,198
(f Total * g)		
i. Base Mills Subject to Index	29.8200	
(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	85.00000%	85.00000%
k. Tax Levy Needed	\$3,550,653	\$3,550,653
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	30.9500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,550,652	\$3,550,652
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,198,923
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,719,085
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,719,085
Amount of Tax Relief for Homestead Exclusions	<u>\$351,729</u>
Total Approx. Tax Revenue:	\$3,070,814
Approx. Tax Levy for Tax Rate Calculation:	\$3,550,653

	Northumberland	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.9531	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,551,008	\$3,551,008
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$2,342	
Number of Homestead/Farmstead Properties	4852	4852
Median Assessed Value of Homestead Properties		\$7,650

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,719,085
Amount of Tax Relief for Homestead Exclusions	<u>\$351,729</u>
Total Approx. Tax Revenue:	\$3,070,814
Approx. Tax Levy for Tax Rate Calculation:	\$3,550,653

	Northumberland	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$351,729	Lowering RE Tax Rate	\$0	\$351,729
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$351,729

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>
Northumberland	114,722,193	30.9500	3,550,652			85.00000%	
Totals:	114,722,193		3,550,652	351,729	3,198,923	85.00000%	2,719,085

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		40,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	40,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	27,000
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			67,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	1,350,000
6152 Current Act 511 Occupation Taxes	200.0000	0.000	475,000
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	75,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.0000	0.000	225,000
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			2,125,000
Total Act 511, Current Taxes			2,192,000
Act 511 Tax Limit -->		431,528,592 X	12
		Market Value	Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Northumberland	29.8200	30.9500	3.79%	Yes	3.8%				
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%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.8%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.8%				
6144	Current Act 511 Trailer Taxes					3.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.8%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.8%				
6152	Current Act 511 Occupation Taxes	200.0000	200.0000	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.8%				
6154	Current Act 511 Amusement Taxes					3.8%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	3.8%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.8%				
6157	Current Act 511 Mercantile Taxes					3.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,698,774
1200 Special Programs - Elementary / Secondary	4,464,262
1300 Vocational Education	1,747,856
1400 Other Instructional Programs - Elementary / Secondary	1,060,946
1500 Nonpublic School Programs	35,000
1800 Pre-Kindergarten	340,000
Total Instruction	\$21,346,838
2000 Support Services	
2100 Support Services - Students	533,308
2200 Support Services - Instructional Staff	661,639
2300 Support Services - Administration	1,586,078
2400 Support Services - Pupil Health	589,944
2500 Support Services - Business	775,613
2600 Operation and Maintenance of Plant Services	3,097,594
2700 Student Transportation Services	1,497,827
2800 Support Services - Central	680,042
Total Support Services	\$9,422,045
3000 Operation of Non-Instructional Services	
3200 Student Activities	614,252
3300 Community Services	21,565
3400 Scholarships and Awards	1,600
Total Operation of Non-Instructional Services	\$637,417
5000 Other Expenditures and Financing Uses	
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$200,000
Total Estimated Expenditures and Other Financing Uses	\$31,606,300

2017-2018 Final General Fund Budget

LEA : 116496503 Shamokin Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,179,683
200 Personnel Services - Employee Benefits	5,187,159
300 Purchased Professional and Technical Services	234,800
400 Purchased Property Services	27,700
500 Other Purchased Services	1,624,600
600 Supplies	444,732
800 Other Objects	100
Total Regular Programs - Elementary / Secondary	\$13,698,774
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,823,130
200 Personnel Services - Employee Benefits	1,369,146
300 Purchased Professional and Technical Services	786,720
400 Purchased Property Services	3,280
500 Other Purchased Services	424,966
600 Supplies	45,470
700 Property	10,100
800 Other Objects	1,450
Total Special Programs - Elementary / Secondary	\$4,464,262
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	361,463
200 Personnel Services - Employee Benefits	276,893
400 Purchased Property Services	3,800
500 Other Purchased Services	1,075,000
600 Supplies	30,700
Total Vocational Education	\$1,747,856
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	90,766
200 Personnel Services - Employee Benefits	83,057
300 Purchased Professional and Technical Services	750,000
500 Other Purchased Services	135,200
600 Supplies	1,923
Total Other Instructional Programs - Elementary / Secondary	\$1,060,946
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	35,000
Total Nonpublic School Programs	\$35,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	151,826
200 Personnel Services - Employee Benefits	102,493
500 Other Purchased Services	500
600 Supplies	85,181
Total Pre-Kindergarten	\$340,000
Total Instruction	\$21,346,838

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	248,979
200 Personnel Services - Employee Benefits	195,714
300 Purchased Professional and Technical Services	76,360
500 Other Purchased Services	2,850
600 Supplies	8,105
800 Other Objects	1,300
Total Support Services - Students	\$533,308
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	319,018
200 Personnel Services - Employee Benefits	234,586
300 Purchased Professional and Technical Services	49,650
400 Purchased Property Services	12,500
500 Other Purchased Services	7,025
600 Supplies	29,871
800 Other Objects	8,989
Total Support Services - Instructional Staff	\$661,639
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	759,768
200 Personnel Services - Employee Benefits	559,725
300 Purchased Professional and Technical Services	118,270
400 Purchased Property Services	12,660
500 Other Purchased Services	72,533
600 Supplies	43,518
700 Property	4,500
800 Other Objects	15,104
Total Support Services - Administration	\$1,586,078
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	268,567
200 Personnel Services - Employee Benefits	260,497
300 Purchased Professional and Technical Services	24,140
400 Purchased Property Services	1,045
500 Other Purchased Services	934
600 Supplies	34,561
800 Other Objects	200
Total Support Services - Pupil Health	\$589,944
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	354,512
200 Personnel Services - Employee Benefits	282,028
300 Purchased Professional and Technical Services	73,195
400 Purchased Property Services	19,328
500 Other Purchased Services	36,550
600 Supplies	9,300
800 Other Objects	700

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<u>Description</u>	<u>Amount</u>
Total Support Services - Business	\$775,613
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	918,018
200 Personnel Services - Employee Benefits	779,273
300 Purchased Professional and Technical Services	43,543
400 Purchased Property Services	223,232
500 Other Purchased Services	114,407
600 Supplies	1,018,521
800 Other Objects	600
Total Operation and Maintenance of Plant Services	\$3,097,594
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	8,000
500 Other Purchased Services	1,477,327
600 Supplies	8,500
800 Other Objects	1,000
Total Student Transportation Services	\$1,497,827
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	149,376
200 Personnel Services - Employee Benefits	98,821
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	45,800
500 Other Purchased Services	6,040
600 Supplies	159,453
700 Property	196,052
800 Other Objects	4,500
Total Support Services - Central	\$680,042
Total Support Services	\$9,422,045
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	306,118
200 Personnel Services - Employee Benefits	40,814
300 Purchased Professional and Technical Services	90,182
400 Purchased Property Services	20,230
500 Other Purchased Services	75,223
600 Supplies	56,025
800 Other Objects	25,660
Total Student Activities	\$614,252
3300 <u>Community Services</u>	
500 Other Purchased Services	6,650
600 Supplies	12,515
800 Other Objects	2,400
Total Community Services	\$21,565
3400 <u>Scholarships and Awards</u>	

<u>Description</u>	<u>Amount</u>
600 Supplies	1,600
Total Scholarships and Awards	\$1,600
Total Operation of Non-Instructional Services	\$637,417
5000 Other Expenditures and Financing Uses	
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$200,000
TOTAL EXPENDITURES	\$31,606,300

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	5,771,000	1,338,409
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	1,750,000	1,250,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,100,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	20,000	20,000
Pension Trust Fund		
Activity Fund	175,000	175,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,816,000	\$3,783,409

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 **\$8,816,000** **\$3,783,409**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	275,000	275,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	320,000	225,000
0599 Other Long-Term Liabilities		

Total General Fund	\$595,000	\$500,000
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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

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

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

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 2,938,000 2,712,000
- 0520 Extended-Term Financing Agreements Payable 4,354,710 4,156,784
- 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 \$7,292,710 \$6,868,784

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	\$7,887,710	\$7,368,784

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	\$7,887,710	\$7,368,784
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	338,409
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,338,409
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,538,409