
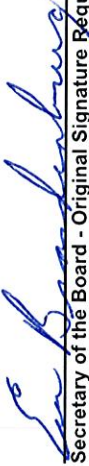



# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

<u>General Fund Budget Approval</u>	
Date of Adoption of the General Fund Budget:	06/27/2017
 President of the Board - Original Signature Required	Date 6/27/17
 Secretary of the Board - Original Signature Required	Date 6/27/17
 Chief School Administrator - Original Signature Required	Date 6/27/17
Eric A Brandenburg Contact Person	(724)846-6600      Extn :1004
brandenburge@bsd.k12.pa.us Email Address	Telephone      Extension

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

2,548,142

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

\$2,548,142

**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

19,097,717  
 17,048,630  
 379,000

**Total Estimated Revenues And Other Financing Sources**

\$36,525,347

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

\$39,073,489

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	15,224,991
6113 Public Utility Realty Taxes	19,050
6114 Payments in Lieu of Current Taxes - State / Local	3,400
6120 Current Per Capita Taxes, Section 679	41,000
6140 Current Act 511 Taxes - Flat Rate Assessments	81,100
6150 Current Act 511 Taxes - Proportional Assessments	2,415,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	835,000
6500 Earnings on Investments	7,100
6700 Revenues from LEA Activities	55,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	270,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	45,000
6940 Tuition from Patrons	18,000
6990 Refunds and Other Miscellaneous Revenue	33,076

**REVENUE FROM LOCAL SOURCES**

**\$19,097,717**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	9,339,496
7240 Driver Education - Student	3,300
7271 Special Education funds for School-Aged Pupils	1,597,008
7311 Pupil Transportation Subsidy	1,283,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	285,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	235,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	861,809
7505 Ready to Learn Block Grant	359,398
7810 State Share of Social Security and Medicare Taxes	614,494
7820 State Share of Retirement Contributions	2,424,625

**REVENUE FROM STATE SOURCES**

**\$17,048,630**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	271,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	74,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$379,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>36,525,347</b>

Act 1 Index (current):	3.3%				
Calculation Method:					
Number of Decimals For Tax Rate Calculation:	4				
Approx. Tax Revenue from RE Taxes:	\$15,225,000				
Amount of Tax Relief for Homestead Exclusions	\$861,809				
Total Approx. Tax Revenue:	\$16,086,809				
Approx. Tax Levy for Tax Rate Calculation:	\$16,834,703				
	Beaver	Lawrence		Total	
<b>2016-17 Data</b>					
a. Assessed Value	\$259,890,151	\$8,301,185		\$268,191,336	
b. Real Estate Mills	63.9900	20.5300			
<b>I. 2017-18 Data</b>					
c. 2015 STEB Market Value	\$955,562,646	\$9,619,806		\$965,182,452	
d. Assessed Value	\$260,460,286	\$8,172,800		\$268,633,086	
e. Assessed Value of New Constr/ Renov	\$0	\$0		\$0	
<b>2016-17 Calculations</b>					
f. 2016-17 Tax Levy	\$16,630,371	\$170,423		\$16,800,794	
(a * b)					
<b>2017-18 Calculations</b>					
g. Percent of Total Market Value	99.00332%	0.99668%		100.00000%	
h. Rebalanced 2016-17 Tax Levy	\$16,633,344	\$167,450		\$16,800,794	
(f Total * g)					
i. Base Mills Subject to Index	64.0014	20.5300			
(h / a * 1000) if no reassessment					
(h / (d-e) * 1000) if reassessment					
<b>Calculation of Tax Rates and Levies Generated</b>					
j. Weighted Avg. Collection Percentage	95.33110%	93.98000%		95.31773%	
k. Tax Levy Needed	\$16,666,915	\$167,788		\$16,834,703	
(Approx. Tax Levy * g)					
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>63.9902</b>	<b>20.5300</b>			
(k / d * 1000)					
<b>III.</b>					
m. Tax Levy Generated by Mills	\$16,666,906	\$167,788		\$16,834,694	
(l / 1000 * d)					
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$15,972,885	
(m - Amount of Tax Relief for Homestead Exclusions)					
o. Net Tax Revenue Generated By Mills				\$15,224,991	
(n * Est. Pct. Collection)					

Act 1 Index (current): 3.3%  
 Calculation Method: 4  
 Number of Decimals For Tax Rate Calculation:  
 Approx. Tax Revenue from RE Taxes: \$15,225,000  
 Amount of Tax Relief for Homestead Exclusions: \$861,809  
 Total Approx. Tax Revenue: \$16,086,809  
 Approx. Tax Levy for Tax Rate Calculation: \$16,834,703

	Beaver	Lawrence	Total
<b>IV. Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	66.1134	21.2074	
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)	\$17,219,915	\$173,324	\$17,393,239
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	\$2,697	\$8,405	
Number of Homestead/Farmstead Properties	4917	78	4995
Median Assessed Value of Homestead Properties			\$27,600

Act 1 Index (current): 3.3%  
 Calculation Method: Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 4  
 Approx. Tax Revenue from RE Taxes: \$15,225,000  
 Amount of Tax Relief for Homestead Exclusions: \$861,809  
 Total Approx. Tax Revenue: \$16,086,809  
 Approx. Tax Levy for Tax Rate Calculation: \$16,834,703

	Beaver	Lawrence	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$861,809		\$861,809
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$861,809</b>

CODE

<u>6111 Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>		
Beaver	260,460,286	63.9902	16,666,906	95.33110%	
Lawrence	8,172,800	20.5300	167,788	93.99000%	
<b>Totals:</b>	<b>268,633,086</b>		<b>16,834,694</b>	<b>95.31773%</b>	<b>15,224,991</b>
		<b>861,809 =</b>	<b>15,972,885 X</b>		
		<b>-</b>			<b>=</b>
<b>6120</b>	<u>Current Per Capita Taxes, Section 679</u>	<u>Rate</u>			<u>Estimated Revenue</u>
<b>6140</b>	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00			41,000
<b>6141</b>	<u>Current Act 511 Per Capita Taxes</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
<b>6142</b>	<u>Current Act 511 Occupation Taxes – Flat Rate</u>	\$5.00	\$0.00	41,000	41,000
<b>6143</b>	<u>Current Act 511 Local Services Taxes</u>	\$0.00	\$0.00	0	0
<b>6144</b>	<u>Current Act 511 Trailer Taxes</u>	\$5.00	\$0.00	40,000	40,000
<b>6145</b>	<u>Current Act 511 Business Privilege Taxes – Flat Rate</u>	\$0.00	\$0.00	0	0
<b>6146</b>	<u>Current Act 511 Mechanical Device Taxes – Flat Rate</u>	\$100.00	\$0.00	0	0
<b>6149</b>	<u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	\$0.00	100	100
				0	0
	<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>81,100</b>	<b>81,100</b>
<b>6150</b>	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
<b>6151</b>	<u>Current Act 511 Earned Income Taxes</u>	0.500%	0.000%	2,150,000	2,150,000
<b>6152</b>	<u>Current Act 511 Occupation Taxes</u>	0.000%	0.000%	0	0
<b>6153</b>	<u>Current Act 511 Real Estate Transfer Taxes</u>	0.500%	0.000%	225,000	225,000
<b>6154</b>	<u>Current Act 511 Amusement Taxes</u>	1.000%	0.000%	40,000	40,000
<b>6155</b>	<u>Current Act 511 Business Privilege Taxes</u>	0.000%	0.000%	0	0
<b>6156</b>	<u>Current Act 511 Mechanical Device Taxes – Percentage</u>	0.000%	0.000%	0	0
<b>6157</b>	<u>Current Act 511 Mercantile Taxes</u>	0.000%	0.000%	0	0
<b>6159</b>	<u>Current Act 511 Taxes, Other Proportional Assessments</u>	0.000%	0	0	0
	<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,415,000</b>	<b>2,415,000</b>
	<b>Total Act 511, Current Taxes</b>		<b>965,182,452 X</b>	<b>12</b>	<b>2,496,100</b>
		<b>Act 511 Tax Limit --&gt;</b>	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>
					<b>11,582,189</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	Current Real Estate Taxes									
	Beaver	64.0014	63.9902	0.00%	Yes	3.3%				
	Lawrence	20.5300	20.5300	0.00%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6144	Current Act 511 Trailer Taxes					3.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$100.00	\$100.00	0.00%	Yes	3.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6152	Current Act 511 Occupation Taxes					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	1.000%	1.000%	0.00%	Yes	3.3%				
6155	Current Act 511 Business Privilege Taxes					3.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.3%				
6157	Current Act 511 Mercantile Taxes					3.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,738,934
1200 Special Programs - Elementary / Secondary	4,335,294
1300 Vocational Education	1,500,605
1400 Other Instructional Programs - Elementary / Secondary	149,056
<b>Total Instruction</b>	<b>\$21,723,889</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	880,145
2200 Support Services - Instructional Staff	1,037,042
2300 Support Services - Administration	2,055,157
2400 Support Services - Pupil Health	424,499
2500 Support Services - Business	494,553
2600 Operation and Maintenance of Plant Services	3,470,344
2700 Student Transportation Services	2,248,198
2900 Other Support Services	20,500
<b>Total Support Services</b>	<b>\$10,630,438</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,230,754
3300 Community Services	5,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,236,254</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,092,287
5200 Interfund Transfers - Out	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,142,287</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$36,732,868</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,646,019
200 Personnel Services - Employee Benefits	5,855,006
300 Purchased Professional and Technical Services	35,140
400 Purchased Property Services	18,490
500 Other Purchased Services	794,354
600 Supplies	308,981
700 Property	68,083
800 Other Objects	12,861
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,738,934</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,991,540
200 Personnel Services - Employee Benefits	1,121,344
300 Purchased Professional and Technical Services	158,500
500 Other Purchased Services	997,150
600 Supplies	50,040
700 Property	14,000
800 Other Objects	2,720
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,335,294</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	610,623
200 Personnel Services - Employee Benefits	378,481
400 Purchased Property Services	7,000
500 Other Purchased Services	432,142
600 Supplies	60,319
700 Property	11,300
800 Other Objects	740
<b>Total Vocational Education</b>	<b>\$1,500,605</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	82,267
200 Personnel Services - Employee Benefits	43,714
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	4,000
500 Other Purchased Services	9,000
600 Supplies	75
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$149,056</b>
<b>Total Instruction</b>	<b>\$21,723,889</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	544,366
200 Personnel Services - Employee Benefits	313,449
300 Purchased Professional and Technical Services	10,560
500 Other Purchased Services	2,700

<u>Description</u>	<u>Amount</u>
600 Supplies	7,920
800 Other Objects	1,150
<b>Total Support Services - Students</b>	<b>\$880,145</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	317,048
200 Personnel Services - Employee Benefits	191,119
300 Purchased Professional and Technical Services	82,687
400 Purchased Property Services	4,800
500 Other Purchased Services	75,860
600 Supplies	146,528
700 Property	218,200
800 Other Objects	800
<b>Total Support Services - Instructional Staff</b>	<b>\$1,037,042</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	894,640
200 Personnel Services - Employee Benefits	468,607
300 Purchased Professional and Technical Services	250,000
400 Purchased Property Services	130,750
500 Other Purchased Services	224,370
600 Supplies	49,690
800 Other Objects	37,100
<b>Total Support Services - Administration</b>	<b>\$2,055,157</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	277,088
200 Personnel Services - Employee Benefits	130,485
300 Purchased Professional and Technical Services	4,120
400 Purchased Property Services	2,040
500 Other Purchased Services	511
600 Supplies	7,050
700 Property	2,505
800 Other Objects	700
<b>Total Support Services - Pupil Health</b>	<b>\$424,499</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	235,620
200 Personnel Services - Employee Benefits	190,883
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	30,850
500 Other Purchased Services	18,500
600 Supplies	10,000
700 Property	2,500
800 Other Objects	2,200
<b>Total Support Services - Business</b>	<b>\$494,553</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,269,944
200 Personnel Services - Employee Benefits	868,400

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	140,600
400 Purchased Property Services	415,700
500 Other Purchased Services	2,650
600 Supplies	674,700
700 Property	82,000
800 Other Objects	16,350
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,470,344</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	2,100,198
600 Supplies	148,000
<b>Total Student Transportation Services</b>	<b>\$2,248,198</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	20,500
<b>Total Other Support Services</b>	<b>\$20,500</b>
<b>Total Support Services</b>	<b>\$10,630,438</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	577,262
200 Personnel Services - Employee Benefits	216,992
300 Purchased Professional and Technical Services	62,600
400 Purchased Property Services	48,600
500 Other Purchased Services	172,200
600 Supplies	21,500
700 Property	123,500
800 Other Objects	8,100
<b>Total Student Activities</b>	<b>\$1,230,754</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	500
800 Other Objects	5,000
<b>Total Community Services</b>	<b>\$5,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,236,254</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,432,287
900 Other Uses of Funds	1,660,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,092,287</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	50,000
<b>Total Interfund Transfers - Out</b>	<b>\$50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,142,287</b>
<b>TOTAL EXPENDITURES</b>	<b>\$36,732,868</b>

Cash and Short-Term Investments

General Fund	1,400,000	1,386,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	13,550	14,800
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	4,250,000	220,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	439,400	405,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,680,000	2,550,000
Private Purpose Trust Fund	11,870	11,370
Investment Trust Fund	169,925	170,100
Pension Trust Fund		
Activity Fund	165,000	160,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$9,129,745</b>	<b>\$4,917,270</b>

Long-Term Investments

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		
<b>Total Long-Term Investments</b>	<b>\$0</b>	<b>\$0</b>

Long-Term Investments

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

06/30/2017 Estimate

**\$9,129,745**

06/30/2018 Projection

**\$4,917,270**

Long-Term Indebtedness

**General Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	42,905,000	41,245,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,451,911	750,600
0550 Authority Lease Obligations	474,124	440,874
0560 Other Post-Employment Benefits (OPEB)	1,400,858	1,735,000
0599 Other Long-Term Liabilities	45,651,190	42,117,609
<b>Total General Fund</b>	<b>\$93,863,083</b>	<b>\$86,269,083</b>

**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
- 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

- 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**

06/30/2017 Estimate

06/30/2018 Projection

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>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<u>Long-Term Indebtedness</u>		
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 Permanent Fund</b>	<b>\$93,883,083</b>	<b>\$86,289,083</b>
<b>Total Long-Term Indebtedness</b>		

**Short-Term Payables**

	<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		
Permanent Fund		

**Total Short-Term Payables**

**TOTAL INDEBTEDNESS** **\$93,883,083** **\$86,289,083**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,340,621
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,340,621</b>

**5900 Budgetary Reserve**

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** \$2,340,621