

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2017



President of the Board - Original Signature Required

Date 6/29/17



Secretary of the Board - Original Signature Required

Date 6/29/17



Chief School Administrator - Original Signature Required

Date 6/29/17

Joseph Ambrosini

Contact Person

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FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : New Castle Area SD	County : Lawrence	AUN Number : 104375302
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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 the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared ar of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-30-2017
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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>
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.	Funds set aside for future increases in hospitalization, retirement and capital projects. Any transactions in this account require Board action.

<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	139,765	
0820 Restricted Fund Balance	3,908,932	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,749,569	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,749,569</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	11,380,028	
7000 Revenue from State Sources	35,578,425	
8000 Revenue from Federal Sources	3,697,984	
9000 Other Financing Sources	230,000	
Total Estimated Revenues And Other Financing Sources		<u>\$50,886,437</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$52,636,006</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	6,856,500
6113 Public Utility Realty Taxes	11,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6120 Current Per Capita Taxes, Section 679	37,500
6140 Current Act 511 Taxes - Flat Rate Assessments	70,500
6150 Current Act 511 Taxes - Proportional Assessments	1,575,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,541,500
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	977,528
6910 Rentals	52,500
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	200,000
6960 Services Provided Other Local Governmental Units / LEAs	10,000
6990 Refunds and Other Miscellaneous Revenue	3,000

REVENUE FROM LOCAL SOURCES \$11,380,028

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	24,373,315
7240 Driver Education - Student	2,000
7271 Special Education funds for School-Aged Pupils	2,696,960
7311 Pupil Transportation Subsidy	677,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	23,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,015,892
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340 State Property Tax Reduction Allocation	1,185,258
7810 State Share of Social Security and Medicare Taxes	1,150,000
7820 State Share of Retirement Contributions	4,400,000

REVENUE FROM STATE SOURCES \$35,578,425

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,701,416
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	301,022
8517 NCLB, Title IV - 21st Century Schools	625,805
8732 ARRA - Qualified School Construction Bonds (QSCB)	819,741
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
REVENUE FROM FEDERAL SOURCES	\$3,697,984
OTHER FINANCING SOURCES	
9100 Sale of Bonds	230,000
OTHER FINANCING SOURCES	\$230,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	50,886,437

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$6,856,500
Amount of Tax Relief for Homestead Exclusions	<u>\$1,185,258</u>
Total Approx. Tax Revenue:	\$8,041,758
Approx. Tax Levy for Tax Rate Calculation:	\$9,140,422

Lawrence

Total

2016-17 Data		
a. Assessed Value	\$530,164,295	\$530,164,295
b. Real Estate Mills	17.2700	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$547,165,926	\$547,165,926
d. Assessed Value	\$529,265,895	\$529,265,895
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$9,155,937	\$9,155,937
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$9,155,937	\$9,155,937
(f Total * g)		
i. Base Mills Subject to Index	17.2700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	86.18930%	86.18930%
k. Tax Levy Needed	\$9,140,422	\$9,140,422
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	17.2700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,140,422	\$9,140,422
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,955,164
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,856,500
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$6,856,500

Amount of Tax Relief for Homestead Exclusions

\$1,185,258

Total Approx. Tax Revenue:

\$8,041,758

Approx. Tax Levy for Tax Rate Calculation:

\$9,140,422

Lawrence

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	17.9435	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,496,883	\$9,496,883
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	\$13,799.00	
Number of Homestead/Farmstead Properties	5004	5004
Median Assessed Value of Homestead Properties		\$44,000

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,856,500
Amount of Tax Relief for Homestead Exclusions	<u>\$1,185,258</u>
Total Approx. Tax Revenue:	\$8,041,758
Approx. Tax Levy for Tax Rate Calculation:	\$9,140,422
	Lawrence
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,185,258	Lowering RE Tax Rate	\$0	\$1,185,258
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,185,258

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>
Lawrence	529,265,895	17.2700	9,140,422			86.18930%	
Totals:	529,265,895		9,140,422	- 1,185,258	= 7,955,164	X 86.18930%	= 6,856,500

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		37,500
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	\$10.00	\$0.00	100,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 100,000 70,500

	<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%	1,550,000	1,455,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	120,000	120,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,670,000 1,575,000

Total Act 511, Current Taxes 1,645,500

Act 511 Tax Limit -->	547,165,926	X	12	6,565,991
	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> Lawrence	17.2700	17.2700	0.00%	Yes	3.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,787,444
1200 Special Programs - Elementary / Secondary	7,293,269
1300 Vocational Education	2,012,910
1400 Other Instructional Programs - Elementary / Secondary	602,172
1500 Nonpublic School Programs	38,203
1800 Pre-Kindergarten	644,248
Total Instruction	\$33,378,246
2000 Support Services	
2100 Support Services - Students	1,311,042
2200 Support Services - Instructional Staff	898,202
2300 Support Services - Administration	3,546,859
2400 Support Services - Pupil Health	796,095
2500 Support Services - Business	725,510
2600 Operation and Maintenance of Plant Services	2,733,040
2700 Student Transportation Services	1,784,634
2800 Support Services - Central	649,389
2900 Other Support Services	15,000
Total Support Services	\$12,459,771
3000 Operation of Non-Instructional Services	
3200 Student Activities	159,231
3300 Community Services	37,463
Total Operation of Non-Instructional Services	\$196,694
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,716,726
5200 Interfund Transfers - Out	580,000
Total Other Expenditures and Financing Uses	\$5,296,726
Total Estimated Expenditures and Other Financing Uses	\$51,331,437

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	12,972,413
200 Personnel Services - Employee Benefits	8,314,169
300 Purchased Professional and Technical Services	73,923
400 Purchased Property Services	91,458
500 Other Purchased Services	949,081
600 Supplies	364,798
700 Property	21,602
Total Regular Programs - Elementary / Secondary	\$22,787,444
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,617,402
200 Personnel Services - Employee Benefits	1,872,565
300 Purchased Professional and Technical Services	497,307
400 Purchased Property Services	54
500 Other Purchased Services	1,284,732
600 Supplies	21,209
Total Special Programs - Elementary / Secondary	\$7,293,269
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,012,910
Total Vocational Education	\$2,012,910
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	134,406
200 Personnel Services - Employee Benefits	69,832
300 Purchased Professional and Technical Services	5,164
400 Purchased Property Services	30
500 Other Purchased Services	392,400
600 Supplies	313
800 Other Objects	27
Total Other Instructional Programs - Elementary / Secondary	\$602,172
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	28,000
200 Personnel Services - Employee Benefits	7,523
300 Purchased Professional and Technical Services	2,680
Total Nonpublic School Programs	\$38,203
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	366,812
200 Personnel Services - Employee Benefits	220,089
300 Purchased Professional and Technical Services	10,300
500 Other Purchased Services	17,790
600 Supplies	29,257
Total Pre-Kindergarten	\$644,248
Total Instruction	\$33,378,246

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	779,283
200 Personnel Services - Employee Benefits	491,097
300 Purchased Professional and Technical Services	32,086
500 Other Purchased Services	5,942
600 Supplies	2,634
Total Support Services - Students	\$1,311,042
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	476,001
200 Personnel Services - Employee Benefits	292,171
300 Purchased Professional and Technical Services	90,530
500 Other Purchased Services	11,330
600 Supplies	28,170
Total Support Services - Instructional Staff	\$898,202
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,766,489
200 Personnel Services - Employee Benefits	1,171,853
300 Purchased Professional and Technical Services	338,647
400 Purchased Property Services	43,968
500 Other Purchased Services	161,914
600 Supplies	48,839
800 Other Objects	15,149
Total Support Services - Administration	\$3,546,859
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	503,751
200 Personnel Services - Employee Benefits	274,380
300 Purchased Professional and Technical Services	8,840
500 Other Purchased Services	386
600 Supplies	8,738
Total Support Services - Pupil Health	\$796,095
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	389,943
200 Personnel Services - Employee Benefits	206,937
300 Purchased Professional and Technical Services	28,985
400 Purchased Property Services	30,453
500 Other Purchased Services	43,722
600 Supplies	7,248
800 Other Objects	18,222
Total Support Services - Business	\$725,510
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	924,691
200 Personnel Services - Employee Benefits	710,456
300 Purchased Professional and Technical Services	118,903

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	725,631
500 Other Purchased Services	28,122
600 Supplies	220,237
700 Property	5,000
Total Operation and Maintenance of Plant Services	\$2,733,040
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	12,939
200 Personnel Services - Employee Benefits	8,510
300 Purchased Professional and Technical Services	126
500 Other Purchased Services	1,762,341
600 Supplies	718
Total Student Transportation Services	\$1,784,634
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	320,904
200 Personnel Services - Employee Benefits	115,693
300 Purchased Professional and Technical Services	7,120
400 Purchased Property Services	45,267
500 Other Purchased Services	2,007
600 Supplies	158,398
Total Support Services - Central	\$649,389
2900 <u>Other Support Services</u>	
500 Other Purchased Services	15,000
Total Other Support Services	\$15,000
Total Support Services	\$12,459,771
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	89,851
200 Personnel Services - Employee Benefits	36,840
300 Purchased Professional and Technical Services	275
500 Other Purchased Services	31,578
600 Supplies	687
Total Student Activities	\$159,231
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	17,463
800 Other Objects	20,000
Total Community Services	\$37,463
Total Operation of Non-Instructional Services	\$196,694
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,279,592
900 Other Uses of Funds	2,437,134
Total Debt Service / Other Expenditures and Financing Uses	\$4,716,726
5200 <u>Interfund Transfers - Out</u>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	580,000
Total Interfund Transfers - Out	\$580,000
Total Other Expenditures and Financing Uses	\$5,296,726
TOTAL EXPENDITURES	\$51,331,437

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	5,150,000	4,400,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	340,000	200,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	140,000	140,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	25,000	25,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$5,655,000	\$4,765,000
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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 **\$5,655,000** **\$4,765,000**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	52,590,000	50,310,432
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	40,000	30,000
0540 Accumulated Compensated Absences	2,000,000	1,950,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$54,630,000	\$52,290,432
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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	\$54,630,000	\$52,290,432

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	\$54,630,000	\$52,290,432
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Account Description	Amounts
0810 Nonspendable Fund Balance	139,765
0820 Restricted Fund Balance	3,908,932
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,304,569
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,304,569

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,353,266
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