

# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2017



\_\_\_\_\_  
President of the Board - Original Signature Required



\_\_\_\_\_  
Secretary of the Board - Original Signature Required



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Maria B Aguilar

\_\_\_\_\_  
Contact Person

maguilar@southfayette.org

\_\_\_\_\_  
Email Address



\_\_\_\_\_  
Date



\_\_\_\_\_  
Date



\_\_\_\_\_  
Date

(724)693-3004      Extn :

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT South Fayette Township SD	COUNTY Allegheny	AUN 103028703
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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	\$55892151
Ending Unassigned Fund Balance	\$2610703
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.7%

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 7-5-17
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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 Fayette Township SD	County : Allegheny	ALN Number : 183028783
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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 5/24/17
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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.	The District annually budgets an amount mainly for Special Education unanticipated expenses. South Fayette is the fastest growing district by percent in PA and our enrollment has increased by approximately 100 students per year
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.	Unassigned fund balance is estimated to be \$2,610,703. The board may elect to commit additional monies after the results of the 16-17 audit or may use to offset future budget deficits.
8150	Ending Fund Balance Entry and Budgetary Reserve: if 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The board has made the following commitments: PSERS - \$9,496,870. OPEB - \$4,000,000, Capital Projects - \$2,000,000

**ITEM**

**AMOUNTS**

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

0610 Nonspendable Fund Balance	390,485	
0620 Restricted Fund Balance	15,496,870	
0630 Committed Fund Balance	1,999,583	
0640 Assigned Fund Balance	2,938,492	
0650 Unassigned Fund Balance		

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

**\$20,434,945**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	39,903,715	
7000 Revenue from State Sources	11,844,323	
8000 Revenue from Federal Sources	1,478,741	
9000 Other Financing Sources	338,000	

**Total Estimated Revenues And Other Financing Sources**

**\$53,564,779**

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

**\$73,999,724**

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	33,707,536
6112 Interm Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	38,000
6120 Current Per Capita Taxes, Section 679	44,000
6140 Current Act 511 Taxes - Flat Rate Assessments	76,000
6150 Current Act 511 Taxes - Proportional Assessments	3,700,000
6400 Delinquencies on Taxes Levied Assessed by the LEA	1,002,500
6500 Earnings on Investments	177,120
6700 Revenues from LEA Activities	19,869
6800 Revenues from Intermediary Sources Pass-Through Funds	296,690
6910 Rentals	55,000
6940 Tuition from Patrons	125,000
6990 Refunds and Other Miscellaneous Revenue	62,000

**REVENUE FROM LOCAL SOURCES**

**\$39,903,715**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	3,260,859
7160 Tuition for Orphans Subsidy	14,000
7271 Special Education funds for School-Aged Pupils	958,635
7311 Pupil Transportation Subsidy	1,160,000
7320 Rental and Sinking Fund Payments Building Reimbursement Subsidy	530,586
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	665,335
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	263,996
7610 State Share of Social Security and Medicare Taxes	924,012
7620 State Share of Retirement Contributions	3,983,900

**REVENUE FROM STATE SOURCES**

**\$11,844,323**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	124,738
8515 NCLB, Title II - Preparing Training and Recruiting High Quality Teachers and Principals	38,649
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	2,125
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,178,913
8810 School-Based Access Medicaid Reimbursement Program (SBAP Reimbursements (Access)	134,316

**REVENUE FROM FEDERAL SOURCES**

**\$1,478,741**

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Amount

**OTHER FINANCING SOURCES**

9200 Proceeds from Extended-Term Financing

338,000

**OTHER FINANCING SOURCES**

\$338,000

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES**

53,564,779

Act 1 Index (current): 3.2%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$33,707,536

Amount of Tax Relief for Homestead Exclusions \$665,335

Total Approx. Tax Revenue: \$34,372,871

Approx. Tax Levy for Tax Rate Calculation: \$36,344,513

Allegheny

Total

2016-17 Data

a. Assessed Value \$1,312,636,423

b. Real Estate Mills 26.7000

\$1,312,636,423

2017-18 Data

c. 2015 STEE Market Value \$1,131,318,682

d. Assessed Value \$1,361,217,699

\$1,131,318,682

\$1,361,217,699

e. Assessed Value of New Constr. Renov \$0

\$0

2016-17 Calculations

f. 2016-17 Tax Levy \$35,047,392

\$35,047,392

(a \* b)

2017-18 Calculations

g. Percent of Total Market Value 100.000000%

100.000000%

h. Rebalanced 2016-17 Tax Levy \$35,047,392

\$35,047,392

(f Total \* g)

i. Base Mills Subject to Index 26.7000

26.7000

(h a \* 1000) if no reassessment

(h (c-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 94.47397%

94.47397%

k. Tax Levy Needed \$36,344,513

\$36,344,513

(Approx. Tax Levy \* g)

l. 2017-18 Real Estate Tax Rate 26.7000

26.7000

(k d \* 1000)

m. Tax Levy Generated by Mills \$36,344,513

\$36,344,513

(l 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$35,679,178

\$35,679,178

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$33,707,536

\$33,707,536

(n \* Est. Pct. Collection)



Act 1 Index (current): 3.2%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$33,707,536  
 Amount of Tax Relief for Homestead Exclusions \$665,335  
 Total Approx. Tax Revenue: \$34,372,871  
 Approx. Tax Levy for Tax Rate Calculation: \$36,344,513  
 Allegheny

**Index Maximums**  
 p. Maximum Mills Based On Index 27.5544  
 q. Mills In Excess of Index 0.0000  
 r. Maximum Tax Levy Based On Index \$37,507,537

**IV.** (p - 1000 \* d)  
 s. Millage Rate within Index? Yes  
 (if l > p Then No)  
 t. Tax Levy In Excess of Index \$0  
 (if (m > r). (m - r))  
 u. Tax Revenue In Excess of Index \$0  
 (t \* Est. Pct. Collection)

**Information Related to Property Tax Relief**  
 Assessed Value Exclusion per Homestead \$5,520  
 Number of Homestead/Farmstead Properties 4514  
 Median Assessed Value of Homestead Properties \$183,000

Act 1 Index (current): 3.2%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$33,707,536	Rate
Amount of Tax Relief for Homestead Exclusions	\$665,335	
Total Approx. Tax Revenue:	\$34,372,871	
Approx. Tax Levy for Tax Rate Calculation:	\$36,344,513	
	Allegheny	

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$665,335	Lowering RE Tax Rate	\$0	\$665,335
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$665,335

CODE	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
6111	Allegheny		1,361,217,699	26.7000	36,344,513	665,335	35,679,178	94.47397%	33,707,536
<b>Totals:</b>			<b>1,361,217,699</b>		<b>36,344,513</b>	<b>=</b>	<b>35,679,178 X</b>	<b>=</b>	<b>33,707,536</b>
6120	Current Per Capita Taxes, Section 679					Rate			Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments					\$5.00			44,000
6141	Current Act 511 Per Capita Taxes					Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6142	Current Act 511 Occupation Taxes - Flat Rate					\$5.00	\$0.00	44,000	44,000
6143	Current Act 511 Local Services Taxes					\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes					\$5.00	\$0.00	32,000	32,000
6145	Current Act 511 Business Privilege Taxes - Flat Rate					\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments					\$0.00	\$0.00	0	0
<b>Total</b>	<b>Current Act 511 Taxes - Flat Rate Assessments</b>							<b>76,000</b>	<b>76,000</b>
6150	Current Act 511 Taxes - Proportional Assessments					Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes					0.500%	0.000%	3,100,000	3,100,000
6152	Current Act 511 Occupation Taxes					0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes					0.500%	0.000%	600,000	600,000
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
<b>Total</b>	<b>Current Act 511 Taxes - Proportional Assessments</b>							<b>3,700,000</b>	<b>3,700,000</b>
<b>Total Act 511, Current Taxes</b>						<b>Act 511 Tax Limit --&gt;</b>	<b>1,131,318,682 X</b>	<b>12</b>	<b>13,575,824</b>
						<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</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	<u>Current Real Estate Taxes</u>									
	Allegheny									
6120	Current Per Capita Taxes, Section 679	26.7000	26.7000	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes — Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes — Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	21,081,507
1200 Special Programs - Elementary / Secondary	5,625,904
1300 Vocational Education	528,257
1400 Other Instructional Programs - Elementary Secondary	29,150
<b>Total Instruction</b>	<b>\$27,264,818</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,874,736
2200 Support Services - Instructional Staff	1,248,565
2300 Support Services - Administration	2,918,067
2400 Support Services - Pupil Health	519,280
2500 Support Services - Business	809,811
2600 Operation and Maintenance of Plant Services	4,995,737
2700 Student Transportation Services	4,444,355
2800 Support Services - Central	1,784,601
2900 Other Support Services	32,737
<b>Total Support Services</b>	<b>\$18,627,889</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,609,524
3300 Community Services	16,829
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,626,353</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,865,591
5900 Budgetary Reserve	507,500
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,373,091</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$55,892,151</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	12,266,857
200 Personnel Services - Employee Benefits	7,722,717
300 Purchased Professional and Technical Services	11,060
400 Purchased Property Services	10,288
500 Other Purchased Services	387,222
600 Supplies	525,139
700 Property	156,540
800 Other Objects	1,884
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$21,081,507</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,379,211
200 Personnel Services - Employee Benefits	1,549,745
300 Purchased Professional and Technical Services	1,059,797
500 Other Purchased Services	575,774
600 Supplies	52,377
700 Property	9,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,625,904</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	528,257
<b>Total Vocational Education</b>	<b>\$528,257</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	12,950
200 Personnel Services - Employee Benefits	5,300
500 Other Purchased Services	600
600 Supplies	10,300
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$29,150</b>
<b>Total Instruction</b>	<b>\$27,264,818</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,093,577
200 Personnel Services - Employee Benefits	648,816
300 Purchased Professional and Technical Services	38,350
500 Other Purchased Services	11,675
600 Supplies	72,876
700 Property	6,184
800 Other Objects	3,158
<b>Total Support Services - Students</b>	<b>\$1,874,736</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	618,789
200 Personnel Services - Employee Benefits	380,356
300 Purchased Professional and Technical Services	61,052
400 Purchased Property Services	34,709

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	45,560
600 Supplies	81,896
700 Property	5,000
800 Other Objects	21,203
<b>Total Support Services - Instructional Staff</b>	<b>\$1,248,565</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,543,403
200 Personnel Services - Employee Benefits	904,122
300 Purchased Professional and Technical Services	316,145
400 Purchased Property Services	200
500 Other Purchased Services	99,310
600 Supplies	24,800
800 Other Objects	30,087
<b>Total Support Services - Administration</b>	<b>\$2,918,067</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	219,853
200 Personnel Services - Employee Benefits	159,376
300 Purchased Professional and Technical Services	123,350
400 Purchased Property Services	2,383
500 Other Purchased Services	675
600 Supplies	13,643
<b>Total Support Services - Pupil Health</b>	<b>\$519,280</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	283,354
200 Personnel Services - Employee Benefits	186,117
300 Purchased Professional and Technical Services	221,800
400 Purchased Property Services	10,500
500 Other Purchased Services	61,840
600 Supplies	19,800
800 Other Objects	26,400
<b>Total Support Services - Business</b>	<b>\$809,811</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,524,483
200 Personnel Services - Employee Benefits	998,359
300 Purchased Professional and Technical Services	133,829
400 Purchased Property Services	1,731,321
500 Other Purchased Services	141,685
600 Supplies	314,794
700 Property	143,388
800 Other Objects	7,878
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,995,737</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	2,154,195
200 Personnel Services - Employee Benefits	1,115,819
300 Purchased Professional and Technical Services	500

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	50,000
500 Other Purchased Services	430,100
600 Supplies	352,741
700 Property	339,500
800 Other Objects	1,500
<b>Total Student Transportation Services</b>	<b>\$4,444,355</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	127,977
200 Personnel Services - Employee Benefits	87,265
300 Purchased Professional and Technical Services	77,391
400 Purchased Property Services	188,358
500 Other Purchased Services	119,741
600 Supplies	65,917
700 Property	1,098,169
800 Other Objects	19,783
<b>Total Support Services - Central</b>	<b>\$1,784,601</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	32,737
<b>Total Other Support Services</b>	<b>\$32,737</b>
<b>Total Support Services</b>	<b>\$18,627,889</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	876,802
200 Personnel Services - Employee Benefits	399,992
300 Purchased Professional and Technical Services	163,130
400 Purchased Property Services	19,200
500 Other Purchased Services	40,635
600 Supplies	91,775
700 Property	490
800 Other Objects	17,500
<b>Total Student Activities</b>	<b>\$1,609,524</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	11,778
200 Personnel Services - Employee Benefits	5,051
<b>Total Community Services</b>	<b>\$16,829</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,626,353</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,536,394
900 Other Uses of Funds	4,329,197
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$7,865,591</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	507,500



Description	Amount
Total Budgetary Reserve	\$507,500
Total Other Expenditures and Financing Uses	\$8,373,091
<b>TOTAL EXPENDITURES</b>	<b>\$55,892,151</b>

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	22,500,000	20,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	15,000	15,000
Capital Reserve Fund - \$ 690, \$1850	1,004,000	1,006,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	366,000	350,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	289,000	280,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$24,174,000</b>	<b>\$21,651,000</b>

Long-Term Investments

	<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		

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$24,174,000

\$21,651,000

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	90,583,466	86,787,333
0520 Extended-Term Financing Agreements Payable	3,616,549	2,527,272
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	585,723	535,918
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,512,163	1,512,163
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>\$96,297,901</b>	<b>\$91,362,686</b>

<u>Public Purpose (Expendable) Trust Fund</u>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<u>Other Comptroller-Approved Special Revenue Funds</u>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<u>Athletic / School-Sponsored Extra Curricular Activities Fund</u>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Capital Reserve Fund - \$ 690, \$1850</u>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

06/30/2017 Estimate      06/30/2018 Projection

**Long-Term Indebtedness**

- 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

06/30/2017 Estimate                      06/30/2018 Projection

**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**

**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>
<b>Long-Term Indebtedness</b>		
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>\$96,297,901</b>	
<b>Total Long-Term Indebtedness</b>		<b>\$91,362,686</b>



06/30/2017 Estimate      06/30/2018 Projection

**Short-Term Payables**

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		
<b>Total Short-Term Payables</b>	<b>\$96,297,901</b>	<b>\$91,362,686</b>
<b>TOTAL INDEBTEDNESS</b>		

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	390,485
0830 Committed Fund Balance	15,496,870
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,610,703
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$18,107,573</b>

**5900 Budgetary Reserve** 507,500

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** \$19,005,558