

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

Ronald Kabonick

(610)466-2400

Extn :82403

Contact Person

Telephone

Extension

Kabonickr@casdschools.org

Email Address

**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 : Coatesville Area SD	County : Chester	AUN Number : 124151902
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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
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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.	Reserved for unanticipated special education, charter schools tuition, and transportation 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.	Reserved for unanticipated special education, charter schools tuition, transportation, capital improvements expenditures, and delays in receiving state and federal subsidies.

<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	
0850 Unassigned Fund Balance	11,992,261
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,992,261</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	110,332,220
7000 Revenue from State Sources	51,510,346
8000 Revenue from Federal Sources	3,322,184
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$165,164,750</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$177,157,011</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	93,017,931
6112 Interim Real Estate Taxes	225,000
6113 Public Utility Realty Taxes	116,000
6140 Current Act 511 Taxes - Flat Rate Assessments	85,000
6150 Current Act 511 Taxes - Proportional Assessments	9,590,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,200,000
6500 Earnings on Investments	248,086
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,085,000
6910 Rentals	200,000
6920 Contributions and Donations from Private Sources	12,500
6940 Tuition from Patrons	335,000
6990 Refunds and Other Miscellaneous Revenue	137,703

REVENUE FROM LOCAL SOURCES \$110,332,220**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	25,316,699
7160 Tuition for Orphans Subsidy	210,000
7271 Special Education funds for School-Aged Pupils	4,795,194
7311 Pupil Transportation Subsidy	4,847,643
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	500,873
7330 Health Services (Medical, Dental, Nurse, Act 25)	127,000
7340 State Property Tax Reduction Allocation	3,924,694
7505 Ready to Learn Block Grant	1,104,927
7810 State Share of Social Security and Medicare Taxes	1,847,124
7820 State Share of Retirement Contributions	7,736,192

REVENUE FROM STATE SOURCES \$51,510,346**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,182,258
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	450,865
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	90,961
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	528,100

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	70,000
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REVENUE FROM FEDERAL SOURCES	\$3,322,184
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	165,164,750
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Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$93,017,931	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,924,719</u>	
Total Approx. Tax Revenue:	\$96,942,650	
Approx. Tax Levy for Tax Rate Calculation:	\$101,838,331	

	Chester	Total
<hr/>		
2016-17 Data		
a. Assessed Value	\$2,910,701,595	\$2,910,701,595
b. Real Estate Mills	33.4598	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$4,162,959,282	\$4,162,959,282
d. Assessed Value	\$2,916,850,398	\$2,916,850,398
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2016-17 Calculations		
f. 2016-17 Tax Levy	\$97,391,493	\$97,391,493
(a * b)		
2017-18 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$97,391,493	\$97,391,493
(f Total * g)		
i. Base Mills Subject to Index	33.4598	
(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	95.00000%	95.00000%
k. Tax Levy Needed	\$101,838,331	\$101,838,331
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	34.9138	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$101,838,331	\$101,838,331
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$97,913,612
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$93,017,931
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$93,017,931
Amount of Tax Relief for Homestead Exclusions	<u>\$3,924,719</u>
Total Approx. Tax Revenue:	\$96,942,650
Approx. Tax Levy for Tax Rate Calculation:	\$101,838,331

Chester

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	34.5305	
q. Mills In Excess of Index (if l > p), (l - p))	0.3833	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$100,720,303	\$100,720,303
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,118,028	\$1,118,028
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,062,127	\$1,062,127

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,182	
Number of Homestead/Farmstead Properties	15410	15410
Median Assessed Value of Homestead Properties		\$120,720

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$93,017,931
Amount of Tax Relief for Homestead Exclusions	<u>\$3,924,719</u>
Total Approx. Tax Revenue:	\$96,942,650
Approx. Tax Levy for Tax Rate Calculation:	\$101,838,331
	Chester

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,924,694	Lowering RE Tax Rate	\$0	\$3,924,694
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$25			\$25
Amount of Tax Relief from State/Local Sources				\$3,924,719

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>
Chester	2,916,850,398	34.9138	101,838,331			95.00000%	
Totals:	2,916,850,398		101,838,331	3,924,719	97,913,612	95.00000%	93,017,931

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	86,000
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 86,000 85,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	8,200,000	8,140,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,450,000	1,450,000
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 9,650,000 9,590,000

Total Act 511, Current Taxes 9,675,000

Act 511 Tax Limit -->	4,162,959,282	X	12	49,955,511
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2016-17 (Rebalanced)	2017-18	Percent Change in Rate			2016-17 (Rebalanced)	2017-18	
6111	<u>Current Real Estate Taxes</u> Chester	33.4598	34.9138	4.35%	No	3.2%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%			
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%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	68,247,186
1200 Special Programs - Elementary / Secondary	33,142,785
1300 Vocational Education	3,649,175
1400 Other Instructional Programs - Elementary / Secondary	431,468
1500 Nonpublic School Programs	56,327
1800 Pre-Kindergarten	527,031
Total Instruction	\$106,053,972
2000 Support Services	
2100 Support Services - Students	4,405,503
2200 Support Services - Instructional Staff	2,776,016
2300 Support Services - Administration	7,741,054
2400 Support Services - Pupil Health	1,187,241
2500 Support Services - Business	1,254,901
2600 Operation and Maintenance of Plant Services	11,097,169
2700 Student Transportation Services	9,565,969
2800 Support Services - Central	2,799,277
Total Support Services	\$40,827,130
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,244,045
3300 Community Services	21,309
Total Operation of Non-Instructional Services	\$1,265,354
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	14,613,379
5900 Budgetary Reserve	2,404,915
Total Other Expenditures and Financing Uses	\$17,018,294
Total Estimated Expenditures and Other Financing Uses	\$165,164,750

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	27,076,820
200 Personnel Services - Employee Benefits	19,537,435
300 Purchased Professional and Technical Services	829,887
400 Purchased Property Services	195,108
500 Other Purchased Services	19,564,306
600 Supplies	997,534
700 Property	45,521
800 Other Objects	575
Total Regular Programs - Elementary / Secondary	\$68,247,186
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,139,973
200 Personnel Services - Employee Benefits	4,923,019
300 Purchased Professional and Technical Services	12,149,307
500 Other Purchased Services	10,769,950
600 Supplies	51,136
700 Property	9,000
800 Other Objects	100,400
Total Special Programs - Elementary / Secondary	\$33,142,785
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	504,731
200 Personnel Services - Employee Benefits	325,533
400 Purchased Property Services	3,750
500 Other Purchased Services	2,771,111
600 Supplies	37,300
700 Property	6,750
Total Vocational Education	\$3,649,175
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	179,939
200 Personnel Services - Employee Benefits	114,529
500 Other Purchased Services	137,000
Total Other Instructional Programs - Elementary / Secondary	\$431,468
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	56,327
Total Nonpublic School Programs	\$56,327
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	301,621
200 Personnel Services - Employee Benefits	225,410
Total Pre-Kindergarten	\$527,031
Total Instruction	\$106,053,972
2000 Support Services	
2100 <u>Support Services - Students</u>	

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,354,800
200 Personnel Services - Employee Benefits	1,467,280
300 Purchased Professional and Technical Services	489,400
500 Other Purchased Services	2,800
600 Supplies	89,523
800 Other Objects	1,700
Total Support Services - Students	\$4,405,503
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	967,208
200 Personnel Services - Employee Benefits	692,708
300 Purchased Professional and Technical Services	399,405
500 Other Purchased Services	4,500
600 Supplies	707,675
700 Property	2,520
800 Other Objects	2,000
Total Support Services - Instructional Staff	\$2,776,016
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,039,854
200 Personnel Services - Employee Benefits	2,586,239
300 Purchased Professional and Technical Services	404,137
400 Purchased Property Services	3,100
500 Other Purchased Services	132,930
600 Supplies	26,131
700 Property	7,015
800 Other Objects	541,648
Total Support Services - Administration	\$7,741,054
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	581,966
200 Personnel Services - Employee Benefits	453,060
300 Purchased Professional and Technical Services	120,215
400 Purchased Property Services	5,000
600 Supplies	25,000
700 Property	2,000
Total Support Services - Pupil Health	\$1,187,241
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	697,085
200 Personnel Services - Employee Benefits	343,565
300 Purchased Professional and Technical Services	78,000
400 Purchased Property Services	44,080
500 Other Purchased Services	65,171
600 Supplies	12,000
800 Other Objects	15,000
Total Support Services - Business	\$1,254,901
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,629,907

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,345,281
300 Purchased Professional and Technical Services	1,604,831
400 Purchased Property Services	3,108,050
500 Other Purchased Services	365,500
600 Supplies	957,000
700 Property	81,000
800 Other Objects	5,600
Total Operation and Maintenance of Plant Services	\$11,097,169
2700 Student Transportation Services	
100 Personnel Services - Salaries	122,443
200 Personnel Services - Employee Benefits	81,086
300 Purchased Professional and Technical Services	2,300
500 Other Purchased Services	9,346,340
600 Supplies	12,000
700 Property	1,500
800 Other Objects	300
Total Student Transportation Services	\$9,565,969
2800 Support Services - Central	
100 Personnel Services - Salaries	234,200
200 Personnel Services - Employee Benefits	107,947
300 Purchased Professional and Technical Services	886,500
400 Purchased Property Services	493,380
500 Other Purchased Services	225,075
600 Supplies	308,575
700 Property	541,600
800 Other Objects	2,000
Total Support Services - Central	\$2,799,277
Total Support Services	\$40,827,130
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	615,372
200 Personnel Services - Employee Benefits	277,321
300 Purchased Professional and Technical Services	101,000
400 Purchased Property Services	28,500
500 Other Purchased Services	112,852
600 Supplies	76,000
700 Property	20,000
800 Other Objects	13,000
Total Student Activities	\$1,244,045
3300 Community Services	
600 Supplies	21,309
Total Community Services	\$21,309
Total Operation of Non-Instructional Services	\$1,265,354
5000 Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	7,111,315
900 Other Uses of Funds	7,502,064
Total Debt Service / Other Expenditures and Financing Uses	\$14,613,379
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,404,915
Total Budgetary Reserve	\$2,404,915
Total Other Expenditures and Financing Uses	\$17,018,294
TOTAL EXPENDITURES	\$165,164,750

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	12,879,880	10,000,000
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	1,090,000	2,000,000
Other Capital Projects Fund	7,225,713	6,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,900,000	1,900,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	198,000	150,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	85,000	85,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$23,378,593	\$20,635,000
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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 **\$23,378,593** **\$20,635,000**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	8,152,100	7,900,000
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 General Fund	\$8,152,100	\$7,900,000
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

20,018

21,000

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

\$20,018

\$21,000

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	\$8,172,118	\$7,921,000

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	15,153,961	14,613,379
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	\$15,153,961	\$14,613,379
TOTAL INDEBTEDNESS	\$23,326,079	\$22,534,379

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	11,992,261
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,992,261
5900 Budgetary Reserve	2,404,915
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,397,176