

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2017



Bryan Fleegeer

President of the Board - Original Signature Required

June 19, 2017

Date



Deana R. Turner

Secretary of the Board - Original Signature Required

June 19, 2017

Date



Eric D. Ritzert

Chief School Administrator - Original Signature Required

June 19, 2017

Date

Deana R Turner

Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Karns City Area SD	COUNTY : Butler	AUN : 104103603
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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	\$23128886
Ending Unassigned Fund Balance	\$696584
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.0%

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 6-22-2017
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DUE DATE: AUGUST 15, 2017

FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Karns City Area SD	County : Butler	AUN Number : 104103603
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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 6-19-2017
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below	Prudent financial management for non budgeted future expenditures which are unforeseen at the time of budget completion.
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.	Contingency for potential decreases in state/federal or local funding sources
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Budget transfer to Capital reserve for building renovation project.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below	Budgetary reserve for unanticipated increase in expenditures or revenue decreases

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
810 Nonspendable Fund Balance	28,435
820 Restricted Fund Balance	
830 Committed Fund Balance	2,607,748
840 Assigned Fund Balance	2,000,000
850 Unassigned Fund Balance	685,621
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,293,369</u>
Estimated Revenues And Other Financing Sources	
5000 Revenue from Local Sources	7,758,246
7000 Revenue from State Sources	15,377,235
3000 Revenue from Federal Sources	4,368
3000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,139,849</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,433,218</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,549,668
6120 Current Per Capita Taxes, Section 679	25,580
6140 Current Act 511 Taxes - Flat Rate Assessments	33,580
6150 Current Act 511 Taxes - Proportional Assessments	1,010,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	273,846
6500 Earnings on Investments	12,667
6700 Revenues from LEA Activities	73,965
6800 Revenues from Intermediary Sources / Pass-Through Funds	632,145
6910 Rentals	8,023
6920 Contributions and Donations from Private Sources	8,190
6940 Tuition from Patrons	1,251
6990 Refunds and Other Miscellaneous Revenue	129,331
REVENUE FROM LOCAL SOURCES	\$7,758,246
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,733,603
7271 Special Education funds for School-Aged Pupils	1,300,000
7311 Pupil Transportation Subsidy	1,303,073
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,911
7340 State Property Tax Reduction Allocation	593,766
7501 PA Accountability Grants	14,820
7505 Ready to Learn Block Grant	360,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	31,062
7810 State Share of Social Security and Medicare Taxes	450,000
7820 State Share of Retirement Contributions	1,582,000
REVENUE FROM STATE SOURCES	\$15,377,235
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,368
REVENUE FROM FEDERAL SOURCES	\$4,368
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,139,849

act 1 Index (current): 3.6%
alculation Method: 2
umber of Decimals For Tax Rate Calculation: 2

pprox. Tax Revenue from RE Taxes: \$5,550,000
ount of Tax Relief for Homestead Exclusions \$593,766
otal Approx. Tax Revenue: \$6,143,766
pprox. Tax Levy for Tax Rate Calculation: \$6,498,022

	Armstrong	Butler	Clarion	Total
2016-17 Data				
a. Assessed Value	\$42,212,421	\$45,471,267	\$7,658,295	\$95,341,983
b. Real Estate Mills	43.8400	89.1200	45.6700	
2017-18 Data				
c. 2015 STEB Market Value	\$134,838,211	\$296,158,936	\$26,361,968	\$457,359,115
d. Assessed Value	\$42,498,826	\$45,760,965	\$7,990,743	\$96,250,534
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0

	2016-17 Tax Levy (a * b)	2017-18 Calculations
f. 2016-17 Tax Levy	\$1,850,593	\$4,052,399
g. Percent of Total Market Value	29.48191%	64.75413%
h. Rebalanced 2016-17 Tax Levy (f Total * g)	\$1,843,429	\$4,048,911
i. Base Mills Subject to Index (h / a * 1000) if no reassessment	43.8400	89.1200
(h / (d-e) * 1000) if reassessment		47.0607

	Weighted Avg. Collection Percentage (Approx. Tax Levy * g)	2017-18 Real Estate Tax Rate (k / d * 1000)	Tax Levy Generated by Mills (l / 1000 * d)	Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)
j. Weighted Avg. Collection Percentage	94.00000%	45.0700	\$4,207,721	\$5,549,668	\$5,549,668
k. Tax Levy Needed (Approx. Tax Levy * g)	\$1,915,741				
l. 2017-18 Real Estate Tax Rate (k / d * 1000)		91.9500			
m. Tax Levy Generated by Mills (l / 1000 * d)			\$374,526	\$5,903,903	\$5,903,903
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)				\$6,497,669	\$6,497,669
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)					\$5,549,668

Calculation of Tax Rates and Levies Generated
Section 672.1 Method Choice: (a)(1)

ct 1 Index (current): 3.6%
 aluation Method:
 umber of Decimals For Tax Rate Calculation: 2
 pprox. Tax Revenue from RE Taxes: \$5,550,000
 ount of Tax Relief for Homestead Exclusions: \$593,766
 oal Approx. Tax Revenue: \$6,143,766
 pprox. Tax Levy for Tax Rate Calculation: \$6,498,022

	Revenue	Butler	Clarion	Total
Armstrong	45.4182	92.3283	48.7548	
	0.0000	0.0000	0.0000	
	\$1,930,220	\$4,225,032	\$389,587	\$6,544,839

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

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$4,643	\$2,275	\$4,468	2872
Number of Homestead/Farmstead Properties	740	1886	246	\$51,403
Median Assessed Value of Homestead Properties				

act 1 Index (current): 3.6%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue	2
\$5,550,000	
<u>\$593,766</u>	
\$6,143,766	
\$6,498,022	

Armstrong

Butler

Clarion

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$593,766

\$0

Lowering RE Tax Rate

\$593,766

\$0

\$593,766

CODE

County Name	Current Real Estate Taxes	Net Tax Revenue Generated By Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Estimated Revenue
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Tax Levy	Estimated Revenue	Estimated Revenue
rmslrong	42,498,826	45.0700	1,915,422	94,000,000%	25,580	25,580
ulter	45,760,965	91.9500	4,207,721	94,000,000%	0	0
larion	7,990,743	46.8700	374,526	94,000,000%	8,000	8,000
totals:	96,250,534		6,497,669	93.999999%	33,580	33,580
6120	Current Per Capita Taxes, Section 679		593,766 =	5,903,903 X		
6140	Current Act 511 Taxes - Flat Rate Assessments					
6141	Current Act 511 Per Capita Taxes					
6142	Current Act 511 Occupation Taxes - Flat Rate					
6143	Current Act 511 Local Services Taxes					
6144	Current Act 511 Trailer Taxes					
6145	Current Act 511 Business Privilege Taxes - Flat Rate					
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					
6149	Current Act 511 Taxes, Other Flat Rate Assessments					
6150	Total Current Act 511 Taxes - Flat Rate Assessments				33,580	33,580
6151	Current Act 511 Taxes - Proportional Assessments					
6152	Current Act 511 Earned Income Taxes	0.5000%			930,000	930,000
6153	Current Act 511 Occupation Taxes	0.0000%			0	0
6154	Current Act 511 Real Estate Transfer Taxes	1.0000%			80,000	80,000
6154	Current Act 511 Amusement Taxes	0.0000%			0	0
6155	Current Act 511 Business Privilege Taxes	0.0000%			0	0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0.0000%			0	0
6157	Current Act 511 Mercantile Taxes	0.0000%			0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0.0000%			0	0
	Total Current Act 511 Taxes - Proportional Assessments				1,010,000	1,010,000
	Total Act 511, Current Taxes				12	5,488,309
			Act 511 Tax Limit ->	457,359,115 X	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>									
	Armstrong	43.8400	45.0700	2.81%	Yes	3.6%				
	Butler	89.1200	91.9500	3.18%	Yes	3.6%				
	Clarion	47.0607	46.8700	-0.39%	Yes	3.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes - Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6144	Current Act 511 Trailer Taxes					3.6%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.6%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.6%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.6%				
	<u>Current Act 511 Taxes - Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6152	Current Act 511 Occupation Taxes					3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.6%				
6154	Current Act 511 Amusement Taxes					3.6%				
6155	Current Act 511 Business Privilege Taxes					3.6%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.6%				
6157	Current Act 511 Mercantile Taxes					3.6%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.6%				

<u>Description</u>	<u>Amount</u>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,516,995
1200 Special Programs - Elementary / Secondary	1,420,899
1300 Vocational Education	385,935
1400 Other Instructional Programs - Elementary / Secondary	20,000
*total Instruction	\$14,343,829
2000 Support Services	
2100 Support Services - Students	500,092
2200 Support Services - Instructional Staff	872,860
2300 Support Services - Administration	1,393,426
2400 Support Services - Pupil Health	190,000
2500 Support Services - Business	405,106
2600 Operation and Maintenance of Plant Services	1,633,777
2700 Student Transportation Services	2,180,000
*total Support Services	\$7,175,261
3000 Operation of Non-Instructional Services	
3200 Student Activities	551,646
*total Operation of Non-Instructional Services	\$551,646
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	121,400
*total Facilities Acquisition, Construction and Improvement Services	\$121,400
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	24,925
5900 Budgetary Reserve	911,825
*total Other Expenditures and Financing Uses	\$936,750
*total Estimated Expenditures and Other Financing Uses	\$23,128,886

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,522,126
200 Personnel Services - Employee Benefits	5,134,246
300 Purchased Professional and Technical Services	4,640
400 Purchased Property Services	6,050
500 Other Purchased Services	640,141
600 Supplies	201,800
700 Property	6,633
800 Other Objects	1,359
Total Regular Programs - Elementary / Secondary	\$12,516,995
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	332,626
200 Personnel Services - Employee Benefits	140,682
300 Purchased Professional and Technical Services	857,650
500 Other Purchased Services	8,410
600 Supplies	72,816
700 Property	850
800 Other Objects	7,865
Total Special Programs - Elementary / Secondary	\$1,420,899
1300 Vocational Education	
500 Other Purchased Services	385,935
Total Vocational Education	\$385,935
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	20,000
Total Other Instructional Programs - Elementary / Secondary	\$20,000
Total Instruction	\$14,343,829
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	344,085
200 Personnel Services - Employee Benefits	123,711
300 Purchased Professional and Technical Services	5,825
500 Other Purchased Services	1,639
600 Supplies	23,534
800 Other Objects	1,298
Total Support Services - Students	\$500,092
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	138,675
200 Personnel Services - Employee Benefits	43,288
300 Purchased Professional and Technical Services	312,155
400 Purchased Property Services	88,000
500 Other Purchased Services	900
600 Supplies	118,542
700 Property	

<u>Description</u>	<u>Amount</u>
800 Other Objects	300
Total Support Services - Instructional Staff	\$872,860
2300 Support Services - Administration	
100 Personnel Services - Salaries	864,550
200 Personnel Services - Employee Benefits	339,718
300 Purchased Professional and Technical Services	87,142
400 Purchased Property Services	500
500 Other Purchased Services	39,640
600 Supplies	38,299
700 Property	10,868
800 Other Objects	12,709
Total Support Services - Administration	\$1,393,426
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	123,694
200 Personnel Services - Employee Benefits	62,002
300 Purchased Professional and Technical Services	220
400 Purchased Property Services	88
500 Other Purchased Services	110
600 Supplies	3,886
Total Support Services - Pupil Health	\$190,000
2500 Support Services - Business	
100 Personnel Services - Salaries	121,441
200 Personnel Services - Employee Benefits	116,081
300 Purchased Professional and Technical Services	24,000
400 Other Purchased Services	134,700
600 Supplies	2,884
800 Other Objects	6,000
Total Support Services - Business	\$405,106
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	833,652
200 Personnel Services - Employee Benefits	336,237
300 Purchased Professional and Technical Services	13,951
400 Purchased Property Services	262,886
500 Other Purchased Services	43,795
600 Supplies	129,992
700 Property	13,187
800 Other Objects	77
Total Operation and Maintenance of Plant Services	\$1,633,777
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,175,000
Total Student Transportation Services	\$2,180,000
Total Support Services	\$7,175,261
3000 Operation of Instructional Services	

<u>Description</u>	<u>Amount</u>
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	265,946
200 Personnel Services - Employee Benefits	60,754
300 Purchased Professional and Technical Services	56,740
400 Purchased Property Services	9,500
500 Other Purchased Services	59,079
600 Supplies	63,287
700 Property	598
800 Other Objects	35,742
Total Student Activities	\$551,646
Total Operation of Non-Instructional Services	\$551,646
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	20,200
700 Property	101,200
Total Facilities Acquisition, Construction and Improvement Services	\$121,400
Total Facilities Acquisition, Construction and Improvement Services	\$121,400
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	24,925
Total Debt Service / Other Expenditures and Financing Uses	\$24,925
5900 <u>Budgetary Reserve</u>	
800 Other Objects	911,825
Total Budgetary Reserve	\$911,825
Total Other Expenditures and Financing Uses	\$936,750
TOTAL EXPENDITURES	\$23,128,886

Cash and Short-Term Investments

General Fund	06/30/2017 Estimate	06/30/2018 Projection
Public Purpose (Expendable) Trust Fund	6,205,194	6,500,194
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	899,900	850,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	4,000
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 Cash and Short-Term Investments \$7,110,094 \$7,354,194

Long-Term Investments

General Fund	06/30/2017 Estimate	06/30/2018 Projection
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	619,204	619,204
Investment Trust Fund	172,480	173,480
Pension Trust Fund		
Activity Fund	1,105,143	1,105,743
Other Agency Fund	81,693	



Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2017 Estimate

\$1,977,520

\$9,087,614

06/30/2018 Projection

\$1,981,120

\$9,335,314

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
Long-Term Indebtedness		
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	158,190	160,190
0550 Authority Lease Obligations	623,701	625,000
0560 Other Post-Employment Benefits (OPEB)	1,108,799	1,110,000
0599 Other Long-Term Liabilities		
Total General Fund	\$1,890,690	\$1,895,190
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

- 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

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>
<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		
Total Permanent Fund	\$1,890,690	\$1,895,190
Total Long-Term Indebtedness		

Short-Term Payables

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	150,000	150,000
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		
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	\$150,000	\$150,000
TOTAL INDEBTEDNESS	\$2,040,690	\$2,045,190

Account Description	Amounts
0810 Nonspendable Fund Balance	28,435
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,000,000
0840 Assigned Fund Balance	2,607,748
0850 Unassigned Fund Balance	696,584
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,304,332

5900 Budgetary Reserve **911,825**

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$6,244,592**