

PRELIMINARY 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

Susan H Famularo

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Extn :1260

Contact Person

Telephone

Extension

Famularo.susan@pvbears.org

Email Address

<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.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$383,991.00 Approved Referendum Exception Amt: \$0.00	The school district intends to apply for referendum exceptions.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	For unanticipated costs and/or emergencies.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned to mitigate future tax increases.

<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	10,988,013
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,129,011
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,117,024</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	56,262,564
7000 Revenue from State Sources	42,181,907
8000 Revenue from Federal Sources	1,320,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$99,764,471</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$112,881,495</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	47,931,064
6112 Interim Real Estate Taxes	60,000
6113 Public Utility Realty Taxes	60,000
6114 Payments in Lieu of Current Taxes - State / Local	6,500
6150 Current Act 511 Taxes - Proportional Assessments	3,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,300,000
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	627,000
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	18,000
6940 Tuition from Patrons	170,000
6970 Services Provided Other Funds	470,000
6990 Refunds and Other Miscellaneous Revenue	20,000

REVENUE FROM LOCAL SOURCES \$56,262,564**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	22,269,000
7160 Tuition for Orphans Subsidy	300,000
7271 Special Education funds for School-Aged Pupils	3,487,925
7311 Pupil Transportation Subsidy	2,700,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,978,282
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7505 Ready to Learn Block Grant	1,021,000
7810 State Share of Social Security and Medicare Taxes	1,942,700
7820 State Share of Retirement Contributions	8,398,000

REVENUE FROM STATE SOURCES \$42,181,907**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	740,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	180,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	350,000
Reimbursements (Access)	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000

REVENUE FROM FEDERAL SOURCES \$1,320,000**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 99,764,471**

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,931,064	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$47,931,064	
Approx. Tax Levy for Tax Rate Calculation:	\$51,817,366	
	Monroe	Total

2016-17 Data		
a. Assessed Value	\$339,917,510	\$339,917,510
b. Real Estate Mills	146.0160	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$2,037,555,356	\$2,037,555,356
d. Assessed Value	\$340,127,250	\$340,127,250
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations		
f. 2016-17 Tax Levy	\$49,633,395	\$49,633,395
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2016-17 Tax Levy	\$49,633,395	\$49,633,395
(f Total * g)		
i. Base Mills Subject to Index	146.0160	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.50000%	92.50000%
k. Tax Levy Needed	\$51,817,366	\$51,817,366
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	152.3470	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$51,817,366	\$51,817,366
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$51,817,366
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$47,931,064
(n * Est. Pct. Collection)		

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,931,064	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$47,931,064	
Approx. Tax Levy for Tax Rate Calculation:	\$51,817,366	
	Monroe	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	151.1265	
q. Mills In Excess of Index (if (l > p), (l - p))	1.2205	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$51,402,241	\$51,402,241
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$415,125	\$415,125
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$383,991	\$383,991

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$47,931,064
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$47,931,064
Approx. Tax Levy for Tax Rate Calculation:	\$51,817,366

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

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>
Monroe	340,127,250	152.3470	51,817,366			92.50000%	
Totals:	340,127,250		51,817,366	0 =	51,817,366 X	92.50000%	= 47,931,064

	<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	\$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 0 0

	<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%	3,000,000	3,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
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 3,400,000 3,400,000

Total Act 511, Current Taxes 3,400,000

Act 511 Tax Limit -->	2,037,555,356 X	12	24,450,664
	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> Monroe	146.0160	152.3470	4.34%	No	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	41,925,117
1200 Special Programs - Elementary / Secondary	16,849,648
1300 Vocational Education	4,130,409
1400 Other Instructional Programs - Elementary / Secondary	1,461,829
Total Instruction	\$64,367,003
2000 Support Services	
2100 Support Services - Students	3,931,796
2200 Support Services - Instructional Staff	2,858,288
2300 Support Services - Administration	3,898,479
2400 Support Services - Pupil Health	848,138
2500 Support Services - Business	1,612,143
2600 Operation and Maintenance of Plant Services	9,773,075
2700 Student Transportation Services	6,269,584
2800 Support Services - Central	1,606,048
2900 Other Support Services	30,000
Total Support Services	\$30,827,551
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,437,420
Total Operation of Non-Instructional Services	\$1,437,420
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,961,175
5200 Interfund Transfers - Out	127,141
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$9,888,316
Total Estimated Expenditures and Other Financing Uses	\$106,520,290

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,479,398
200 Personnel Services - Employee Benefits	15,500,470
300 Purchased Professional and Technical Services	642,000
400 Purchased Property Services	233,893
500 Other Purchased Services	2,441,600
600 Supplies	555,638
700 Property	61,000
800 Other Objects	11,118
Total Regular Programs - Elementary / Secondary	\$41,925,117
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,419,776
200 Personnel Services - Employee Benefits	5,601,272
300 Purchased Professional and Technical Services	2,746,000
500 Other Purchased Services	1,073,200
600 Supplies	8,900
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$16,849,648
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	771,520
200 Personnel Services - Employee Benefits	600,468
400 Purchased Property Services	2,200
500 Other Purchased Services	2,699,490
600 Supplies	55,221
700 Property	1,310
800 Other Objects	200
Total Vocational Education	\$4,130,409
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	132,625
200 Personnel Services - Employee Benefits	81,004
300 Purchased Professional and Technical Services	1,118,000
500 Other Purchased Services	10,700
600 Supplies	119,500
Total Other Instructional Programs - Elementary / Secondary	\$1,461,829
Total Instruction	\$64,367,003
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,195,344
200 Personnel Services - Employee Benefits	1,587,652
300 Purchased Professional and Technical Services	123,000
400 Purchased Property Services	500
500 Other Purchased Services	8,000
600 Supplies	13,700

2017-2018 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	3,600
Total Support Services - Students	\$3,931,796
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,338,429
200 Personnel Services - Employee Benefits	959,770
300 Purchased Professional and Technical Services	329,350
400 Purchased Property Services	27,580
500 Other Purchased Services	20,900
600 Supplies	152,948
700 Property	10,300
800 Other Objects	19,011
Total Support Services - Instructional Staff	\$2,858,288
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,748,139
200 Personnel Services - Employee Benefits	1,231,710
300 Purchased Professional and Technical Services	282,000
400 Purchased Property Services	13,330
500 Other Purchased Services	274,700
600 Supplies	75,400
700 Property	8,000
800 Other Objects	265,200
Total Support Services - Administration	\$3,898,479
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	436,933
200 Personnel Services - Employee Benefits	387,805
300 Purchased Professional and Technical Services	11,400
400 Purchased Property Services	1,500
500 Other Purchased Services	400
600 Supplies	10,000
800 Other Objects	100
Total Support Services - Pupil Health	\$848,138
2500 Support Services - Business	
100 Personnel Services - Salaries	584,928
200 Personnel Services - Employee Benefits	440,115
300 Purchased Professional and Technical Services	91,000
400 Purchased Property Services	431,500
500 Other Purchased Services	11,700
600 Supplies	35,400
700 Property	2,000
800 Other Objects	15,500
Total Support Services - Business	\$1,612,143
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,552,902
200 Personnel Services - Employee Benefits	2,802,922
300 Purchased Professional and Technical Services	627,000

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	532,051
500 Other Purchased Services	332,200
600 Supplies	1,718,000
700 Property	139,000
800 Other Objects	69,000
Total Operation and Maintenance of Plant Services	\$9,773,075
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	43,294
200 Personnel Services - Employee Benefits	39,790
300 Purchased Professional and Technical Services	2,600
400 Purchased Property Services	5,400
500 Other Purchased Services	6,163,500
600 Supplies	15,000
Total Student Transportation Services	\$6,269,584
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	437,707
200 Personnel Services - Employee Benefits	358,091
300 Purchased Professional and Technical Services	179,000
400 Purchased Property Services	306,250
500 Other Purchased Services	157,900
600 Supplies	106,100
700 Property	55,000
800 Other Objects	6,000
Total Support Services - Central	\$1,606,048
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$30,827,551
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	690,000
200 Personnel Services - Employee Benefits	277,520
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	26,500
500 Other Purchased Services	251,650
600 Supplies	93,250
700 Property	20,000
800 Other Objects	18,500
Total Student Activities	\$1,437,420
Total Operation of Non-Instructional Services	\$1,437,420
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	446,175
900 Other Uses of Funds	8,515,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$8,961,175
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	127,141
Total Interfund Transfers - Out	\$127,141
5900 <u>Budgetary Reserve</u>	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$9,888,316
TOTAL EXPENDITURES	\$106,520,290

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	17,904,000	8,193,181
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	1,130,000	1,000,000
Other Capital Projects Fund	1,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	400,000
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	\$20,534,000	\$9,593,181

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 **\$20,534,000** **\$9,593,181**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	16,544,477	8,270,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,350,000	2,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,000,000	4,200,000
0599 Other Long-Term Liabilities	800,000	700,000

Total General Fund	\$23,694,477	\$15,170,000
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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

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

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 Permanent Fund		
Total Long-Term Indebtedness	\$23,694,477	\$15,170,000

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	12,000,000	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		
Other Capital Projects Fund	500,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,000	75,000
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 Short-Term Payables	\$12,575,000	\$10,075,000
TOTAL INDEBTEDNESS	\$36,269,477	\$25,245,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,361,205
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,361,205
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,161,205