

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

Janice R Klein

(412)344-2099

Extn :

Contact Person

Telephone

Extension

jklein@mtlisd.net

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: \$800,555.00 Approved Referendum Exception Amt: \$0.00	To pay for excess PSERS payment and special ed costs
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	for OPEB (retiree healthcare)
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.	for unknown expenses

<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	883,018
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,666,044
0850 Unassigned Fund Balance	5,465,438
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,131,482</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	76,771,772
7000 Revenue from State Sources	20,326,680
8000 Revenue from Federal Sources	563,558
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$97,662,010</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$107,793,492</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	65,879,151
6113 Public Utility Realty Taxes	85,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	8,392,621
6400 Delinquencies on Taxes Levied / Assessed by the LEA	825,000
6500 Earnings on Investments	160,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	750,000
6910 Rentals	80,000
6940 Tuition from Patrons	475,000
6980 Revenue from Community Services Activities	25,000
REVENUE FROM LOCAL SOURCES	\$76,771,772
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,179,971
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,649,655
7311 Pupil Transportation Subsidy	140,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,398,521
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7501 PA Accountability Grants	418,618
7810 State Share of Social Security and Medicare Taxes	1,791,704
7820 State Share of Retirement Contributions	7,628,211
REVENUE FROM STATE SOURCES	\$20,326,680
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	288,179
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	101,142
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	24,237
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
REVENUE FROM FEDERAL SOURCES	\$563,558
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	97,662,010

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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): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$65,879,151

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$65,879,151

Approx. Tax Levy for Tax Rate Calculation: \$68,115,485

Allegheny

Total

2016-17 Data		
a. Assessed Value	\$2,740,089,012	\$2,740,089,012
b. Real Estate Mills	23.9300	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$2,537,403,198	\$2,537,403,198
d. Assessed Value	\$2,751,029,280	\$2,751,029,280
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$65,570,330	\$65,570,330
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2016-17 Tax Levy		
	\$65,570,330	\$65,570,330
(f Total * g)		
i. Base Mills Subject to Index	23.9300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.71685%	96.71685%
k. Tax Levy Needed	\$68,115,485	\$68,115,485
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate		
	24.7600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills		
	\$68,115,485	\$68,115,485
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$68,115,485
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$65,879,151
(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): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$65,879,151

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$65,879,151

Approx. Tax Levy for Tax Rate Calculation: \$68,115,485

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	24.5282	
q. Mills In Excess of Index (if $(l > p)$, $(l - p)$)	0.2318	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$67,477,796	\$67,477,796
IV. s. Millage Rate within Index? (If $l > p$ Then No)	No	
t. Tax Levy In Excess of Index (if $(m > r)$, $(m - r)$)	\$637,689	\$637,689
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$616,753	\$616,753

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): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$65,879,151
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$65,879,151
Approx. Tax Levy for Tax Rate Calculation:	\$68,115,485
	Allegheny

Total

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

CODE6111 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>
Allegheny	2,751,029,280	24.7600	68,115,485			96.71685%	
Totals:	2,751,029,280		68,115,485	-	0 =	68,115,485 X	96.71685% = 65,879,151

	<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	50,000
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			50,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	7,617,621
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	775,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			8,392,621
Total Act 511, Current Taxes			8,442,621
Act 511 Tax Limit →	2,537,403,198 X	12	30,448,838
	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> Allegheny	23.9300	24.7600	3.47%	No	2.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	47,348,296
1200 Special Programs - Elementary / Secondary	9,440,391
1300 Vocational Education	262,895
1400 Other Instructional Programs - Elementary / Secondary	345,776
1600 Adult Education Programs	271,212
Total Instruction	\$57,668,570
2000 Support Services	
2100 Support Services - Students	3,653,334
2200 Support Services - Instructional Staff	2,272,564
2300 Support Services - Administration	5,667,920
2400 Support Services - Pupil Health	1,023,449
2500 Support Services - Business	1,009,579
2600 Operation and Maintenance of Plant Services	9,651,390
2700 Student Transportation Services	1,695,324
2800 Support Services - Central	1,367,190
2900 Other Support Services	86,700
Total Support Services	\$26,427,450
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,195,891
3300 Community Services	388,061
Total Operation of Non-Instructional Services	\$2,583,952
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	80,050
5200 Interfund Transfers - Out	11,651,988
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$12,232,038
Total Estimated Expenditures and Other Financing Uses	\$98,912,010

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	28,111,834
200 Personnel Services - Employee Benefits	17,115,201
300 Purchased Professional and Technical Services	707,005
400 Purchased Property Services	21,308
500 Other Purchased Services	512,081
600 Supplies	776,044
700 Property	95,073
800 Other Objects	9,750
Total Regular Programs - Elementary / Secondary	\$47,348,296
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,627,812
200 Personnel Services - Employee Benefits	2,756,067
300 Purchased Professional and Technical Services	1,208,700
500 Other Purchased Services	722,925
600 Supplies	89,887
700 Property	35,000
Total Special Programs - Elementary / Secondary	\$9,440,391
1300 Vocational Education	
500 Other Purchased Services	262,895
Total Vocational Education	\$262,895
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	119,571
200 Personnel Services - Employee Benefits	71,420
300 Purchased Professional and Technical Services	129,540
500 Other Purchased Services	20,400
600 Supplies	4,845
Total Other Instructional Programs - Elementary / Secondary	\$345,776
1600 Adult Education Programs	
100 Personnel Services - Salaries	155,556
200 Personnel Services - Employee Benefits	92,757
400 Purchased Property Services	4,539
500 Other Purchased Services	17,850
600 Supplies	510
Total Adult Education Programs	\$271,212
Total Instruction	\$57,668,570
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,246,363
200 Personnel Services - Employee Benefits	1,350,941
300 Purchased Professional and Technical Services	13,291
600 Supplies	40,239
700 Property	2,500

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$3,653,334
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,210,759
200 Personnel Services - Employee Benefits	855,189
300 Purchased Professional and Technical Services	24,480
400 Purchased Property Services	2,550
500 Other Purchased Services	33,355
600 Supplies	138,831
700 Property	6,000
800 Other Objects	1,400
Total Support Services - Instructional Staff	\$2,272,564
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,124,207
200 Personnel Services - Employee Benefits	1,867,795
300 Purchased Professional and Technical Services	335,070
400 Purchased Property Services	9,180
500 Other Purchased Services	278,970
600 Supplies	46,198
700 Property	500
800 Other Objects	6,000
Total Support Services - Administration	\$5,667,920
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	628,573
200 Personnel Services - Employee Benefits	374,627
300 Purchased Professional and Technical Services	7,269
600 Supplies	9,180
700 Property	3,800
Total Support Services - Pupil Health	\$1,023,449
2500 Support Services - Business	
100 Personnel Services - Salaries	419,393
200 Personnel Services - Employee Benefits	251,138
300 Purchased Professional and Technical Services	8,160
400 Purchased Property Services	316,710
500 Other Purchased Services	4,080
600 Supplies	10,098
Total Support Services - Business	\$1,009,579
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,933,230
200 Personnel Services - Employee Benefits	2,363,479
300 Purchased Professional and Technical Services	506,470
400 Purchased Property Services	608,315
500 Other Purchased Services	372,147
600 Supplies	1,745,870
700 Property	121,687
800 Other Objects	192

Description	Amount
Total Operation and Maintenance of Plant Services	\$9,651,390
2700 Student Transportation Services	
100 Personnel Services - Salaries	288,671
200 Personnel Services - Employee Benefits	175,311
500 Other Purchased Services	1,194,622
600 Supplies	36,720
Total Student Transportation Services	\$1,695,324
2800 Support Services - Central	
100 Personnel Services - Salaries	549,316
200 Personnel Services - Employee Benefits	383,579
300 Purchased Professional and Technical Services	216,240
400 Purchased Property Services	169,929
500 Other Purchased Services	12,240
600 Supplies	10,886
800 Other Objects	25,000
Total Support Services - Central	\$1,367,190
2900 Other Support Services	
500 Other Purchased Services	86,700
Total Other Support Services	\$86,700
Total Support Services	\$26,427,450
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,196,916
200 Personnel Services - Employee Benefits	716,998
300 Purchased Professional and Technical Services	70,652
400 Purchased Property Services	20,770
500 Other Purchased Services	21,604
600 Supplies	150,501
700 Property	2,500
800 Other Objects	15,950
Total Student Activities	\$2,195,891
3300 Community Services	
100 Personnel Services - Salaries	229,743
200 Personnel Services - Employee Benefits	137,308
300 Purchased Professional and Technical Services	102
600 Supplies	20,910
Total Community Services	\$388,061
Total Operation of Non-Instructional Services	\$2,583,952
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	80,050
Total Debt Service / Other Expenditures and Financing Uses	\$80,050
5200 Interfund Transfers - Out	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	11,651,988
Total Interfund Transfers - Out	\$11,651,988
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$12,232,038
TOTAL EXPENDITURES	\$98,912,010

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	25,000,000	25,000,000
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	7,000,000	3,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	60,000	60,000
Pension Trust Fund		
Activity Fund		
Other Agency Fund	150,000	150,000
Permanent Fund		
Total Cash and Short-Term Investments	\$32,460,000	\$28,410,000

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 Investments06/30/2017 Estimate06/30/2018 Projection

Permanent Fund

Total Long-Term Investments**TOTAL CASH AND INVESTMENTS****\$32,480,000****\$28,410,000**

Long-Term Indebtedness**06/30/2017 Estimate****06/30/2018 Projection****General Fund**

0510 Bonds Payable	143,225,000	131,643,012
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**\$143,225,000****\$131,643,012****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**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****\$143,225,000****\$131,643,012**

Short-Term Payables**06/30/2017 Estimate****06/30/2018 Projection**

General Fund

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund

Other Agency Fund

Permanent Fund

Total Short-Term Payables**TOTAL INDEBTEDNESS****\$143,225,000****\$131,643,012**

Account Description	Amounts
0810 Nonspendable Fund Balance	883,018
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,929,037
0850 Unassigned Fund Balance	2,952,445
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,881,482
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,264,500