

**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 : Leechburg Area SD	County : Armstrong	AUN Number : 128034503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-26-17
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserved for unexpected deviations in the budget.
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.	Preliminary estimate of future funds available to meet District operations.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Estimated for health care increases, PSERs rate increases, technology enhancements, resource adoptions, and building/grounds improvements.

<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	1,455,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,520,433
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,975,433</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,634,162
7000 Revenue from State Sources	7,750,712
8000 Revenue from Federal Sources	235,993
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$14,620,867</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$17,596,300</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,380,412
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	10,000
6140 Current Act 511 Taxes - Flat Rate Assessments	5,250
6150 Current Act 511 Taxes - Proportional Assessments	528,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	558,000
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	13,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	120,000
6910 Rentals	1,200
6920 Contributions and Donations from Private Sources	500
6990 Refunds and Other Miscellaneous Revenue	6,800
REVENUE FROM LOCAL SOURCES	\$6,634,162
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,308,672
7271 Special Education funds for School-Aged Pupils	555,710
7292 Pre-K Counts	160,157
7311 Pupil Transportation Subsidy	295,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,900
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	186,270
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,650
7340 State Property Tax Reduction Allocation	446,638
7505 Ready to Learn Block Grant	141,716
7810 State Share of Social Security and Medicare Taxes	309,554
7820 State Share of Retirement Contributions	1,324,445
REVENUE FROM STATE SOURCES	\$7,750,712
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	204,943
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,732
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	318
REVENUE FROM FEDERAL SOURCES	\$235,993
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	14,620,867

Act 1 Index (current): 3.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,380,831		
Amount of Tax Relief for Homestead Exclusions	<u>\$446,638</u>		
Total Approx. Tax Revenue:	\$5,827,469		
Approx. Tax Levy for Tax Rate Calculation:	\$6,458,040		

	Armstrong	Westmoreland	Total
<hr/>			
2016-17 Data			
a. Assessed Value	\$65,502,027	\$10,519,500	\$76,021,527
b. Real Estate Mills	75.0700	126.6100	
I. 2017-18 Data			
c. 2015 STEB Market Value	\$170,843,544	\$45,816,280	\$216,659,824
d. Assessed Value	\$65,719,148	\$10,529,310	\$76,248,458
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2016-17 Calculations			
f. 2016-17 Tax Levy	\$4,917,237	\$1,331,874	\$6,249,111
(a * b)			
2017-18 Calculations			
g. Percent of Total Market Value	78.85336%	21.14664%	100.00000%
II. h. Rebalanced 2016-17 Tax Levy	\$4,927,634	\$1,321,477	\$6,249,111
(f Total * g)			
i. Base Mills Subject to Index	75.2287	126.6100	
(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	88.47000%	93.39000%	89.51041%
k. Tax Levy Needed	\$5,092,382	\$1,365,658	\$6,458,040
(Approx. Tax Levy * g)			
I. 2017-18 Real Estate Tax Rate	77.4800	129.7000	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$5,091,920	\$1,365,652	\$6,457,572
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$6,010,934
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$5,380,412
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$5,380,831

Amount of Tax Relief for Homestead Exclusions

\$446,638

Total Approx. Tax Revenue:

\$5,827,469

Approx. Tax Levy for Tax Rate Calculation:

\$6,458,040

Armstrong

Westmoreland

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	77.9369	131.1679	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,121,947	\$1,381,107	\$6,503,054
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$3,227.00	\$1,928.00	
Number of Homestead/Farmstead Properties	1350	440	1790
Median Assessed Value of Homestead Properties			\$26,625

Act 1 Index (current): 3.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$5,380,831			
Amount of Tax Relief for Homestead Exclusions	<u>\$446,638</u>			
Total Approx. Tax Revenue:	\$5,827,469			
Approx. Tax Levy for Tax Rate Calculation:	\$6,458,040			
	Armstrong	Westmoreland		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$446,638	Lowering RE Tax Rate	\$0	\$446,638
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$446,638

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>
Armstrong	65,719,148	77.4800	5,091,920			88.47000%	
Westmoreland	10,529,310	129.7000	1,365,652			93.39000%	
Totals:	76,248,458		6,457,572	- 446,638 =	6,010,934 X	89.51041% =	5,380,412

	<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	5,250
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			5,250
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	490,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	38,000
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			528,000
Total Act 511, Current Taxes			533,250
Act 511 Tax Limit -->		216,659,824 X	12
		Market Value	Mills
			2,599,918
			(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	75.2287	77.4800	3.00%	Yes	3.6%				
	Westmoreland	126.6100	129.7000	2.45%	Yes	3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	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%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,863,133
1200 Special Programs - Elementary / Secondary	1,569,169
1300 Vocational Education	546,302
1400 Other Instructional Programs - Elementary / Secondary	8,444
1800 Pre-Kindergarten	160,157
Total Instruction	\$9,147,205
2000 Support Services	
2100 Support Services - Students	373,534
2200 Support Services - Instructional Staff	234,323
2300 Support Services - Administration	976,958
2400 Support Services - Pupil Health	138,866
2500 Support Services - Business	233,406
2600 Operation and Maintenance of Plant Services	1,360,327
2700 Student Transportation Services	572,140
2800 Support Services - Central	403,420
2900 Other Support Services	23,914
Total Support Services	\$4,316,888
3000 Operation of Non-Instructional Services	
3200 Student Activities	475,422
3300 Community Services	14,221
Total Operation of Non-Instructional Services	\$489,643
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	498,165
5200 Interfund Transfers - Out	60,000
5900 Budgetary Reserve	59,993
Total Other Expenditures and Financing Uses	\$618,158
Total Estimated Expenditures and Other Financing Uses	\$14,571,894

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	3,770,851
200 Personnel Services - Employee Benefits	2,448,583
300 Purchased Professional and Technical Services	160,678
400 Purchased Property Services	27,437
500 Other Purchased Services	272,355
600 Supplies	173,601
700 Property	9,628
Total Regular Programs - Elementary / Secondary	\$6,863,133
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	679,762
200 Personnel Services - Employee Benefits	533,053
300 Purchased Professional and Technical Services	52,077
400 Purchased Property Services	3,700
500 Other Purchased Services	299,545
600 Supplies	1,032
Total Special Programs - Elementary / Secondary	\$1,569,169
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	53,183
200 Personnel Services - Employee Benefits	42,910
400 Purchased Property Services	500
500 Other Purchased Services	435,659
600 Supplies	14,050
Total Vocational Education	\$546,302
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	2,444
Total Other Instructional Programs - Elementary / Secondary	\$8,444
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	70,311
200 Personnel Services - Employee Benefits	57,060
500 Other Purchased Services	28,500
600 Supplies	4,286
Total Pre-Kindergarten	\$160,157
Total Instruction	\$9,147,205
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	177,699
200 Personnel Services - Employee Benefits	123,782
300 Purchased Professional and Technical Services	55,400
400 Purchased Property Services	2,700
500 Other Purchased Services	3,145
600 Supplies	10,808

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$373,534
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	80,412
200 Personnel Services - Employee Benefits	41,126
300 Purchased Professional and Technical Services	84,472
400 Purchased Property Services	800
500 Other Purchased Services	4,525
600 Supplies	22,395
700 Property	593
Total Support Services - Instructional Staff	\$234,323
2300 Support Services - Administration	
100 Personnel Services - Salaries	493,940
200 Personnel Services - Employee Benefits	288,173
300 Purchased Professional and Technical Services	125,635
500 Other Purchased Services	18,077
600 Supplies	27,885
700 Property	5,600
800 Other Objects	17,648
Total Support Services - Administration	\$976,958
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	78,510
200 Personnel Services - Employee Benefits	54,882
300 Purchased Professional and Technical Services	2,175
400 Purchased Property Services	430
600 Supplies	1,469
700 Property	1,400
Total Support Services - Pupil Health	\$138,866
2500 Support Services - Business	
100 Personnel Services - Salaries	117,872
200 Personnel Services - Employee Benefits	92,604
300 Purchased Professional and Technical Services	2,100
400 Purchased Property Services	8,200
500 Other Purchased Services	2,380
600 Supplies	8,250
800 Other Objects	2,000
Total Support Services - Business	\$233,406
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	483,933
200 Personnel Services - Employee Benefits	381,729
300 Purchased Professional and Technical Services	113,765
400 Purchased Property Services	102,750
500 Other Purchased Services	62,000
600 Supplies	202,500
700 Property	13,500
800 Other Objects	150

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$1,360,327
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	572,140
Total Student Transportation Services	\$572,140
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	151,091
200 Personnel Services - Employee Benefits	90,729
300 Purchased Professional and Technical Services	7,300
400 Purchased Property Services	18,000
500 Other Purchased Services	2,300
600 Supplies	78,000
700 Property	56,000
Total Support Services - Central	\$403,420
2900 <u>Other Support Services</u>	
500 Other Purchased Services	23,914
Total Other Support Services	\$23,914
Total Support Services	\$4,316,888
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	230,450
200 Personnel Services - Employee Benefits	94,141
300 Purchased Professional and Technical Services	39,800
400 Purchased Property Services	8,766
500 Other Purchased Services	48,630
600 Supplies	36,910
800 Other Objects	16,725
Total Student Activities	\$475,422
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	7,897
600 Supplies	1,324
Total Community Services	\$14,221
Total Operation of Non-Instructional Services	\$489,643
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	33,165
900 Other Uses of Funds	465,000
Total Debt Service / Other Expenditures and Financing Uses	\$498,165
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	60,000
Total Interfund Transfers - Out	\$60,000
5900 <u>Budgetary Reserve</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	59,993
Total Budgetary Reserve	\$59,993
Total Other Expenditures and Financing Uses	\$618,158
TOTAL EXPENDITURES	\$14,571,894

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	1,000,000	975,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	200,000	200,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	10,000	8,000
Pension Trust Fund		
Activity Fund	50,000	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,510,000	\$1,483,000

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 **\$1,510,000** **\$1,483,000**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	1,545,000	1,100,000
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	\$1,545,000	\$1,100,000
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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	\$1,545,000	\$1,100,000

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	2,010,000	1,545,000
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	\$2,010,000	\$1,545,000
TOTAL INDEBTEDNESS	\$3,555,000	\$2,645,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,557,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,467,406
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,024,406
5900 Budgetary Reserve	59,993
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,084,399