

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1980	Act 511 Taxes: 6153 Rate has changed from previous year. 6153 Prior Year Rate: 1.000% 6153 Current Year Rate: 0.500%	The district never truly received one percent of the real estate transfer tax. The one percent was evenly split between the locality and the school district.
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$418,000.00 . Provide a justification.	Early retirement incentive is being coded to the 2900 function group of accounts so that it will not distort overall performance of other Function programs. Therefore benefits for former employees are posted here without any associated salaries.
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$418,000.00	There will only be early retirement incentives coded to this function group of accounts. The true intent is to record sunken cost such as Post Retirement Benefits into a function that doesn't have program operations.
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.	The Unassigned Fund Balance will be used to mitigate any future budgetary millage increases.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Committed Fund Balance is the amount set aside for future PSERS obligations.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Assigned Fund Balance reflects the a portion of our short obligation for debt service.

<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	2,000,000
0840 Assigned Fund Balance	1,500,000
0850 Unassigned Fund Balance	1,404,210
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,904,210</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,368,820
7000 Revenue from State Sources	14,888,654
8000 Revenue from Federal Sources	1,200,769
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$32,458,243</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$37,362,453</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,477,720
6113 Public Utility Realty Taxes	16,350
6140 Current Act 511 Taxes - Flat Rate Assessments	35,100
6150 Current Act 511 Taxes - Proportional Assessments	1,808,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,410,000
6500 Earnings on Investments	35,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	410,750
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	75,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	40,900
REVENUE FROM LOCAL SOURCES	\$16,368,820
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,936,792
7271 Special Education funds for School-Aged Pupils	1,463,022
7311 Pupil Transportation Subsidy	130,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	147,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,400
7340 State Property Tax Reduction Allocation	969,054
7505 Ready to Learn Block Grant	351,240
7598 Revenue for the Support of Public Schools	146
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	5,000
7810 State Share of Social Security and Medicare Taxes	550,000
7820 State Share of Retirement Contributions	2,300,000
REVENUE FROM STATE SOURCES	\$14,888,654
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,018,693
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	102,076
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000
REVENUE FROM FEDERAL SOURCES	\$1,200,769
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,458,243

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$12,477,720
 Amount of Tax Relief for Homestead Exclusions \$969,054
 Total Approx. Tax Revenue: \$13,446,774
 Approx. Tax Levy for Tax Rate Calculation: \$16,444,887

Allegheny

Total

2016-17 Data

a. Assessed Value \$720,072,700 \$720,072,700
 b. Real Estate Mills 22.0132

I. 2017-18 Data

c. 2015 STEB Market Value \$678,319,146 \$678,319,146
 d. Assessed Value \$722,502,850 \$722,502,850
 e. Assessed Value of New Constr/ Renov \$0 \$0

2016-17 Calculations

f. 2016-17 Tax Levy \$15,851,104 \$15,851,104
 (a * b)

2017-18 Calculations

g. Percent of Total Market Value 100.00000% 100.00000%
II. h. Rebalanced 2016-17 Tax Levy \$15,851,104 \$15,851,104
 (f Total * g)
 i. Base Mills Subject to Index 22.0132
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 80.62713% 80.62713%
 k. Tax Levy Needed \$16,444,887 \$16,444,887
 (Approx. Tax Levy * g)

I. 2017-18 Real Estate Tax Rate 22.7610
 (k / d * 1000)

III. m. Tax Levy Generated by Mills \$16,444,887 \$16,444,887
 (l / 1000 * d)
 n. Tax Levy minus Tax Relief for Homestead Exclusions \$15,475,833
 (m - Amount of Tax Relief for Homestead Exclusions)
 o. Net Tax Revenue Generated By Mills \$12,477,720
 (n * Est. Pct. Collection)

AUN: 103028833 Steel Valley SD

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

Printed 5/11/2018 12:29:21 PM

Page - 2 of 3

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,477,720	
Amount of Tax Relief for Homestead Exclusions	<u>\$969,054</u>	
Total Approx. Tax Revenue:	\$13,446,774	
Approx. Tax Levy for Tax Rate Calculation:	\$16,444,887	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.7616	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,445,321	\$16,445,321
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$11,148.00	
Number of Homestead/Farmstead Properties	3819	3819
Median Assessed Value of Homestead Properties		\$54,331

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,477,720
Amount of Tax Relief for Homestead Exclusions	<u>\$969,054</u>
Total Approx. Tax Revenue:	\$13,446,774
Approx. Tax Levy for Tax Rate Calculation:	\$16,444,887
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$969,054	Lowering RE Tax Rate	\$0	\$969,054
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$969,054

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Allegheny	722,502,850	22.7610	16,444,887			80.62713%	
Totals:	722,502,850		16,444,887	969,054	15,475,833	80.62713%	12,477,720

	Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$0.00		0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
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	\$1.00	\$0.00	35,100
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			35,100
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,578,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	180,000
6154	Current Act 511 Amusement Taxes	5.000%	0.000%	50,000
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			1,808,000
	Total Act 511, Current Taxes			1,843,100
	Act 511 Tax Limit -->		678,319,146 X	12
			Market Value	Mills
				8,139,830
				(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	22.0132	22.7610	3.40%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$1.00	\$1.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.500%	-50.00%	Yes	3.4%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,580,591
1200 Special Programs - Elementary / Secondary	5,454,160
1300 Vocational Education	400,000
1400 Other Instructional Programs - Elementary / Secondary	87,350
1800 Pre-Kindergarten	17,085
Total Instruction	\$22,539,186
2000 Support Services	
2100 Support Services - Students	1,148,644
2200 Support Services - Instructional Staff	1,274,669
2300 Support Services - Administration	2,283,989
2400 Support Services - Pupil Health	410,477
2500 Support Services - Business	474,431
2600 Operation and Maintenance of Plant Services	2,814,584
2700 Student Transportation Services	884,000
2800 Support Services - Central	197,350
2900 Other Support Services	418,000
Total Support Services	\$9,906,144
3000 Operation of Non-Instructional Services	
3200 Student Activities	842,293
3300 Community Services	13,500
3400 Scholarships and Awards	20,735
Total Operation of Non-Instructional Services	\$876,528
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	18,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,514,086
5200 Interfund Transfers - Out	45,000
Total Other Expenditures and Financing Uses	\$1,559,086
Total Estimated Expenditures and Other Financing Uses	\$34,898,944

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,922,193
200 Personnel Services - Employee Benefits	5,014,181
300 Purchased Professional and Technical Services	61,000
400 Purchased Property Services	200,507
500 Other Purchased Services	3,012,400
600 Supplies	268,105
700 Property	95,970
800 Other Objects	6,235
Total Regular Programs - Elementary / Secondary	\$16,580,591
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,530,884
200 Personnel Services - Employee Benefits	1,141,876
300 Purchased Professional and Technical Services	243,000
400 Purchased Property Services	5,000
500 Other Purchased Services	2,495,700
600 Supplies	29,200
700 Property	8,500
Total Special Programs - Elementary / Secondary	\$5,454,160
1300 Vocational Education	
500 Other Purchased Services	400,000
Total Vocational Education	\$400,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	36,000
200 Personnel Services - Employee Benefits	26,550
600 Supplies	24,800
Total Other Instructional Programs - Elementary / Secondary	\$87,350
1800 Pre-Kindergarten	
300 Purchased Professional and Technical Services	2,585
500 Other Purchased Services	1,500
600 Supplies	13,000
Total Pre-Kindergarten	\$17,085
Total Instruction	\$22,539,186
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	447,713
200 Personnel Services - Employee Benefits	311,131
300 Purchased Professional and Technical Services	341,500
500 Other Purchased Services	4,300
600 Supplies	35,000
700 Property	2,000
800 Other Objects	7,000

Description	Amount
Total Support Services - Students	\$1,148,644
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	319,565
200 Personnel Services - Employee Benefits	211,925
300 Purchased Professional and Technical Services	129,118
400 Purchased Property Services	136,820
500 Other Purchased Services	6,000
600 Supplies	225,611
700 Property	235,630
800 Other Objects	10,000
Total Support Services - Instructional Staff	\$1,274,669
2300 Support Services - Administration	
100 Personnel Services - Salaries	976,321
200 Personnel Services - Employee Benefits	618,643
300 Purchased Professional and Technical Services	390,075
400 Purchased Property Services	10,000
500 Other Purchased Services	80,000
600 Supplies	38,500
700 Property	5,000
800 Other Objects	165,450
Total Support Services - Administration	\$2,283,989
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	203,004
200 Personnel Services - Employee Benefits	114,638
300 Purchased Professional and Technical Services	85,000
600 Supplies	7,835
Total Support Services - Pupil Health	\$410,477
2500 Support Services - Business	
100 Personnel Services - Salaries	247,131
200 Personnel Services - Employee Benefits	168,390
300 Purchased Professional and Technical Services	24,500
400 Purchased Property Services	12,000
500 Other Purchased Services	5,250
600 Supplies	11,560
700 Property	4,500
800 Other Objects	1,100
Total Support Services - Business	\$474,431
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	689,248
200 Personnel Services - Employee Benefits	507,326
300 Purchased Professional and Technical Services	385,850
400 Purchased Property Services	328,910
500 Other Purchased Services	77,250
600 Supplies	801,000
700 Property	25,000

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,814,584
2700 Student Transportation Services	
400 Purchased Property Services	94,000
500 Other Purchased Services	790,000
Total Student Transportation Services	\$884,000
2800 Support Services - Central	
500 Other Purchased Services	76,100
600 Supplies	85,750
700 Property	35,500
Total Support Services - Central	\$197,350
2900 Other Support Services	
200 Personnel Services - Employee Benefits	418,000
Total Other Support Services	\$418,000
Total Support Services	\$9,906,144
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	399,526
200 Personnel Services - Employee Benefits	225,970
300 Purchased Professional and Technical Services	41,500
500 Other Purchased Services	85,100
600 Supplies	42,197
700 Property	2,000
800 Other Objects	46,000
Total Student Activities	\$842,293
3300 Community Services	
500 Other Purchased Services	8,500
800 Other Objects	5,000
Total Community Services	\$13,500
3400 Scholarships and Awards	
800 Other Objects	20,735
Total Scholarships and Awards	\$20,735
Total Operation of Non-Instructional Services	\$876,528
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	18,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,115,533
900 Other Uses of Funds	398,553

Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	\$1,514,086
5200 Interfund Transfers - Out	
900 Other Uses of Funds	45,000
Total Interfund Transfers - Out	\$45,000
Total Other Expenditures and Financing Uses	\$1,559,086
TOTAL EXPENDITURES	\$34,898,944

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	6,700,000	4,400,000
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	778,000	680,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	20,000
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

\$7,498,000

\$5,100,000

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

\$7,498,000

\$5,100,000

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
0510 Bonds Payable	15,991,943	15,182,523
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	720,400	740,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,202,554	1,202,554
0599 Other Noncurrent Liabilities		
Total General Fund	\$17,914,897	\$17,125,077
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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$17,914,897	\$17,125,077

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$17,914,897	\$17,125,077

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	463,509
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,463,509

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,463,509
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