

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2017



President of the Board - Original Signature Required

6/22/17

Date



Secretary of the Board - Original Signature Required

6/22/17

Date



Chief School Administrator - Original Signature Required

6/22/17

Date

Debbie M Mosloskie

Contact Person

(610)938-6038

Extn :6038

Telephone

Extension

debbie.mosloskie@ssdcougars.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Springfield SD	COUNTY : Delaware	AUN : 125238502
-------------------------------------	----------------------	--------------------

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

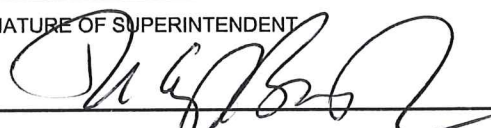
Did you raise property taxes in SY 2017-2018 (compared to 2016-2017)?
 Yes
 No

If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$74054069
Ending Unassigned Fund Balance	\$2968302
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.
 Yes
 No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/22/17
--	-----------------

DUE DATE: AUGUST 15, 2017

**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 : Springfield SD	County : Delaware	AUN Number : 125238502
---	-----------------------------	----------------------------------

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 5/25/17
---	------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	This is our ending Unassigned Fund Balance at the year end of the 2016-2017 school year.
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 ending Committed Fund Balance is committed for Employer Retirement Rate Stabilization and Healthcare Rate Stabilization

<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	7,010,153
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,658,149
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,668,302</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	58,852,385
7000 Revenue from State Sources	12,834,400
8000 Revenue from Federal Sources	865,284
9000 Other Financing Sources	2,000
Total Estimated Revenues And Other Financing Sources	<u>\$72,554,069</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$83,222,371</u>

LEA : 125238502 Springfield SD

Printed 6/28/2017 1:35:09 PM

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	55,342,424
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	65,000
6114 Payments in Lieu of Current Taxes - State / Local	46,900
6150 Current Act 511 Taxes - Proportional Assessments	1,669,063
6400 Delinquencies on Taxes Levied / Assessed by the LEA	975,000
6500 Earnings on Investments	210,000
6910 Rentals	95,000
6940 Tuition from Patrons	9,000
6990 Refunds and Other Miscellaneous Revenue	364,998
REVENUE FROM LOCAL SOURCES	\$58,852,385
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	2,943,696
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,657,486
7311 Pupil Transportation Subsidy	433,543
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	83,831
7330 Health Services (Medical, Dental, Nurse, Act 25)	82,282
7340 State Property Tax Reduction Allocation	1,219,193
7505 Ready to Learn Block Grant	239,000
7810 State Share of Social Security and Medicare Taxes	1,181,673
7820 State Share of Retirement Contributions	4,958,696
REVENUE FROM STATE SOURCES	\$12,834,400
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	609,850
8513 IDEA, Section 619	2,878
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	167,369
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	85,187
REVENUE FROM FEDERAL SOURCES	\$865,284
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	2,000
OTHER FINANCING SOURCES	\$2,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	72,554,069

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$55,342,424
Amount of Tax Relief for Homestead Exclusions	<u>\$1,219,193</u>
Total Approx. Tax Revenue:	\$56,561,617
Approx. Tax Levy for Tax Rate Calculation:	\$57,957,353

	Delaware	Total
<hr/>		
2016-17 Data		
a. Assessed Value	\$1,785,440,543	\$1,785,440,543
b. Real Estate Mills	31.4212	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$2,563,633,314	\$2,563,633,314
d. Assessed Value	\$1,799,543,358	\$1,799,543,358
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2016-17 Calculations		
f. 2016-17 Tax Levy	\$56,100,684	\$56,100,684
(a * b)		
2017-18 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$56,100,684	\$56,100,684
(f Total * g)		
i. Base Mills Subject to Index	31.4212	
(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	97.54004%	97.54004%
k. Tax Levy Needed	\$57,957,353	\$57,957,353
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	32.2067	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$57,957,353	\$57,957,353
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$56,738,160
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$55,342,424
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$55,342,424	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,219,193</u>	
Total Approx. Tax Revenue:	\$56,561,617	
Approx. Tax Levy for Tax Rate Calculation:	\$57,957,353	

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	32.2067	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$57,957,353	\$57,957,353
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	\$5,697	
Number of Homestead/Farmstead Properties	6644	6644
Median Assessed Value of Homestead Properties		\$146,820

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$55,342,424
Amount of Tax Relief for Homestead Exclusions	<u>\$1,219,193</u>
Total Approx. Tax Revenue:	\$56,561,617
Approx. Tax Levy for Tax Rate Calculation:	\$57,957,353

Delaware	Total
-----------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,219,193	Lowering RE Tax Rate	\$0	\$1,219,193
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,219,193

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>
Delaware	1,799,543,358	32.2067	57,957,353			97.54004%	
Totals:	1,799,543,358		57,957,353	- 1,219,193	= 56,738,160	X 97.54004%	= 55,342,424

	<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	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	689,063	689,063
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	0.0100	0.000	996,030	980,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,685,093 1,669,063

Total Act 511, Current Taxes 1,669,063

Act 511 Tax Limit -->	2,563,633,314 X	12	30,763,600
	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>									
	Delaware	31.4212	32.2067	2.50%	Yes	2.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					2.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%				
6157	Current Act 511 Mercantile Taxes	0.0100	0.0100	0.00%	Yes	2.5%				

LEA : 125238502 Springfield SD

Printed 6/28/2017 1:35:11 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,023,614
1200 Special Programs - Elementary / Secondary	11,879,356
1300 Vocational Education	568,703
1400 Other Instructional Programs - Elementary / Secondary	205,111
1700 Higher Education Programs	584,252
Total Instruction	\$43,261,036
2000 Support Services	
2100 Support Services - Students	3,215,967
2200 Support Services - Instructional Staff	1,915,646
2300 Support Services - Administration	4,154,142
2400 Support Services - Pupil Health	750,265
2500 Support Services - Business	856,343
2600 Operation and Maintenance of Plant Services	5,654,981
2700 Student Transportation Services	2,768,700
2800 Support Services - Central	2,391,870
2900 Other Support Services	74,945
Total Support Services	\$21,782,859
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,295,389
3300 Community Services	73,440
Total Operation of Non-Instructional Services	\$1,368,829
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,190,698
5200 Interfund Transfers - Out	1,450,647
Total Other Expenditures and Financing Uses	\$7,641,345
Total Estimated Expenditures and Other Financing Uses	\$74,054,069

2017-2018 Final General Fund Budget

LEA : 125238502 Springfield SD

Printed 6/28/2017 1:35:12 PM

Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,462,043
200 Personnel Services - Employee Benefits	11,312,180
300 Purchased Professional and Technical Services	167,000
400 Purchased Property Services	103,148
500 Other Purchased Services	341,390
600 Supplies	624,353
700 Property	10,000
800 Other Objects	3,500
Total Regular Programs - Elementary / Secondary	\$30,023,614
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,057,382
200 Personnel Services - Employee Benefits	3,186,241
300 Purchased Professional and Technical Services	2,040,270
400 Purchased Property Services	2,168
500 Other Purchased Services	2,489,990
600 Supplies	97,555
800 Other Objects	5,750
Total Special Programs - Elementary / Secondary	\$11,879,356
1300 <u>Vocational Education</u>	
500 Other Purchased Services	568,703
Total Vocational Education	\$568,703
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	136,292
200 Personnel Services - Employee Benefits	68,819
Total Other Instructional Programs - Elementary / Secondary	\$205,111
1700 <u>Higher Education Programs</u>	
500 Other Purchased Services	584,252
Total Higher Education Programs	\$584,252
Total Instruction	\$43,261,036
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,779,375
200 Personnel Services - Employee Benefits	1,228,567
300 Purchased Professional and Technical Services	176,500
400 Purchased Property Services	2,595
500 Other Purchased Services	4,125
600 Supplies	24,305
800 Other Objects	500
Total Support Services - Students	\$3,215,967
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,020,593

2017-2018 Final General Fund Budget

LEA : 125238502 Springfield SD

Printed 6/28/2017 1:35:12 PM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	555,082
300 Purchased Professional and Technical Services	78,600
400 Purchased Property Services	8,956
500 Other Purchased Services	3,600
600 Supplies	245,565
800 Other Objects	3,250
Total Support Services - Instructional Staff	\$1,915,646
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,187,697
200 Personnel Services - Employee Benefits	1,321,772
300 Purchased Professional and Technical Services	417,007
400 Purchased Property Services	5,831
500 Other Purchased Services	78,835
600 Supplies	117,750
800 Other Objects	25,250
Total Support Services - Administration	\$4,154,142
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	434,287
200 Personnel Services - Employee Benefits	286,178
300 Purchased Professional and Technical Services	21,950
400 Purchased Property Services	350
500 Other Purchased Services	300
600 Supplies	7,200
Total Support Services - Pupil Health	\$750,265
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	512,321
200 Personnel Services - Employee Benefits	309,242
300 Purchased Professional and Technical Services	700
400 Purchased Property Services	10,330
500 Other Purchased Services	5,250
600 Supplies	14,500
800 Other Objects	4,000
Total Support Services - Business	\$856,343
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,793,214
200 Personnel Services - Employee Benefits	1,565,939
300 Purchased Professional and Technical Services	12,100
400 Purchased Property Services	602,550
500 Other Purchased Services	283,178
600 Supplies	1,356,700
700 Property	38,000
800 Other Objects	3,300
Total Operation and Maintenance of Plant Services	\$5,654,981
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,589,500

<u>Description</u>	<u>Amount</u>
600 Supplies	179,200
Total Student Transportation Services	\$2,768,700
2800 Support Services - Central	
100 Personnel Services - Salaries	784,787
200 Personnel Services - Employee Benefits	550,103
300 Purchased Professional and Technical Services	228,185
400 Purchased Property Services	507,963
500 Other Purchased Services	9,250
600 Supplies	126,671
700 Property	176,371
800 Other Objects	8,540
Total Support Services - Central	\$2,391,870
2900 Other Support Services	
400 Purchased Property Services	11,628
500 Other Purchased Services	63,317
Total Other Support Services	\$74,945
Total Support Services	\$21,782,859
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	928,658
200 Personnel Services - Employee Benefits	362,131
500 Other Purchased Services	1,600
600 Supplies	3,000
Total Student Activities	\$1,295,389
3300 Community Services	
500 Other Purchased Services	73,440
Total Community Services	\$73,440
Total Operation of Non-Instructional Services	\$1,368,829
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,197,940
900 Other Uses of Funds	3,992,758
Total Debt Service / Other Expenditures and Financing Uses	\$6,190,698
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,450,647
Total Interfund Transfers - Out	\$1,450,647
Total Other Expenditures and Financing Uses	\$7,641,345
TOTAL EXPENDITURES	\$74,054,069

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	8,000,000	7,500,000
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	11,850,000	11,600,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	220,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	160,000	160,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$20,230,000	\$19,460,000

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	\$20,230,000	\$19,460,000
-----------------------------------	---------------------	---------------------

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	58,740,000	54,955,000
0520 Extended-Term Financing Agreements Payable	136,274	155,144
0530 Lease-Purchase Obligations	337,784	216,407
0540 Accumulated Compensated Absences	513,615	522,806
0550 Authority Lease Obligations	2,263,490	2,409,646
0560 Other Post-Employment Benefits (OPEB)		93,984
0599 Other Long-Term Liabilities		

Total General Fund	\$61,991,163	\$58,352,987
---------------------------	---------------------	---------------------

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

\$61,991,163

\$58,352,987

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	2,500,000	2,625,000
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	\$2,500,000	\$2,625,000
TOTAL INDEBTEDNESS	\$64,491,163	\$60,977,987

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,200,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,968,302
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,168,302

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,168,302
--	--------------------