

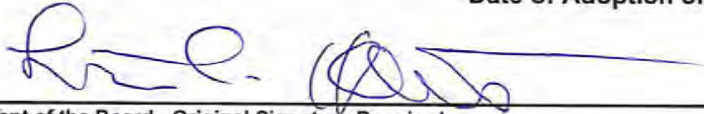
PROPOSED VERSION

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2017-2018

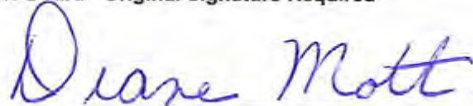
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/23/2017



President of the Board - Original Signature Required

Date 1-23-17



Secretary of the Board - Original Signature Required

Date 1-23-17



Chief School Administrator - Original Signature Required

Date 1-23-17

JEFFREY FIRMSTONE

Contact Person

(570)253-4661

Extn :1512

Telephone

Extension

jfirmstone@whsdk12.com

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$560,097.00 Approved Referendum Exception Amt: \$0.00	Wayne Highlands School District will be seeking approval of exceptions related to increased PSERS contributions and increased Special Education Expenses
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.	Fund Balance is maintained by district for unforeseen expenses and to ensure financial stability in the district when state budgets are not enacted according to law.
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 for future state mandated PSERS contributions, present and future. Also we have a committed fund balance for future health plan costs.

<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	7,815	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	5,722,119	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,678,131	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,400,250</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	34,742,753	
7000 Revenue from State Sources	18,293,822	
8000 Revenue from Federal Sources	1,179,080	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$54,215,655</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$63,615,905</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	30,073,484
6113 Public Utility Realty Taxes	34,000
6114 Payments in Lieu of Current Taxes - State / Local	23,500
6120 Current Per Capita Taxes, Section 679	57,389
6140 Current Act 511 Taxes - Flat Rate Assessments	57,389
6150 Current Act 511 Taxes - Proportional Assessments	734,867
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,121,440
6500 Earnings on Investments	455,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	562,615
6940 Tuition from Patrons	550,000
6990 Refunds and Other Miscellaneous Revenue	73,069
REVENUE FROM LOCAL SOURCES	\$34,742,753
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,265,425
7160 Tuition for Orphans Subsidy	55,000
7220 Vocational Education	5,000
7240 Driver Education - Student	4,500
7271 Special Education funds for School-Aged Pupils	1,647,138
7311 Pupil Transportation Subsidy	1,660,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	161,181
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,154,045
7360 Safe Schools	20,000
7501 PA Accountability Grants	340,935
7810 State Share of Social Security and Medicare Taxes	894,489
7820 State Share of Retirement Contributions	4,036,109
REVENUE FROM STATE SOURCES	\$18,293,822
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	777,895
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	178,685
8521 Vocational Education - Operating Expenditures	47,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	175,000
REVENUE FROM FEDERAL SOURCES	\$1,179,080
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	54,215,655

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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:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$30,073,553

\$1,154,045

\$31,227,598

\$33,943,124

Wayne

Total

2016-17 Data

a. Assessed Value

\$1,980,938,790

\$1,980,938,790

b. Real Estate Mills

16.3643

I. 2017-18 Data

c. 2015 STEB Market Value

\$2,414,880,942

\$2,414,880,942

d. Assessed Value

\$1,987,216,490

\$1,987,216,490

e. Assessed Value of New Constr/ Renov

\$0

\$0

2016-17 Calculations

f. 2016-17 Tax Levy

\$32,416,677

\$32,416,677

(a * b)

2017-18 Calculations

g. Percent of Total Market Value

100.00000%

100.00000%

II. h. Rebalanced 2016-17 Tax Levy

\$32,416,677

\$32,416,677

(f Total * g)

i. Base Mills Subject to Index

16.3643

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

91.71820%

91.71820%

k. Tax Levy Needed

\$33,943,124

\$33,943,124

(Approx. Tax Levy * g)

I. 2017-18 Real Estate Tax Rate

17.0807

(k / d * 1000)

III. m. Tax Levy Generated by Mills

\$33,943,049

\$33,943,049

(I / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$32,789,004

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$30,073,484

(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:

Revenue

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$30,073,553

Amount of Tax Relief for Homestead Exclusions

\$1,154,045

Total Approx. Tax Revenue:

\$31,227,598

Approx. Tax Levy for Tax Rate Calculation:

\$33,943,124

Wayne

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	16.7734	
q. Mills In Excess of Index (if (l > p), (l - p))	0.3073	
r. Maximum Tax Levy Based On Index IV. (p / 1000 * d)	\$33,332,377	\$33,332,377
s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$610,672	\$610,672
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$560,097	\$560,097

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

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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:

Revenue

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$30,073,553

Amount of Tax Relief for Homestead Exclusions

\$1,154,045

Total Approx. Tax Revenue:

\$31,227,598

Approx. Tax Levy for Tax Rate Calculation:

\$33,943,124

Wayne

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,154,045

Lowering RE Tax Rate

\$0

\$1,154,045

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,154,045

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>
Wayne	1,987,216,490	17.0807	33,943,049			91.71820%	
Totals:	1,987,216,490		33,943,049	- 1,154,045 =	32,789,004 X	91.71820% =	30,073,484

	<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			57,389
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	73,575	57,389
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			73,575	57,389
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	300.0000	0.000	551,775	424,867
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	310,000	310,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			861,775	734,867
Total Act 511, Current Taxes				792,256
Act 511 Tax Limit -->		2,414,880,942 X	12	28,978,571
		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>									
	Wayne	16.3643	17.0807	4.38%	No	2.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6152	Current Act 511 Occupation Taxes	300.0000	300.0000	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	
1200 Special Programs - Elementary / Secondary	23,935,106
1300 Vocational Education	8,522,907
1400 Other Instructional Programs - Elementary / Secondary	317,854
Total Instruction	852,179
	\$33,628,046
2000 Support Services	
2100 Support Services - Students	
2200 Support Services - Instructional Staff	1,434,217
2300 Support Services - Administration	2,330,312
2400 Support Services - Pupil Health	4,006,320
2500 Support Services - Business	810,224
2600 Operation and Maintenance of Plant Services	707,410
2700 Student Transportation Services	3,690,330
2800 Support Services - Central	2,990,000
2900 Other Support Services	3,500
Total Support Services	114,182
	\$16,086,495
3000 Operation of Non-Instructional Services	
3200 Student Activities	
3300 Community Services	1,130,305
Total Operation of Non-Instructional Services	5,000
	\$1,135,305
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
5300 Transfers Out to Component Units/Primary Governments	3,930,291
Total Other Expenditures and Financing Uses	200,000
	\$4,130,291
Total Estimated Expenditures and Other Financing Uses	\$54,980,137

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	13,249,135
300 Purchased Professional and Technical Services	8,625,285
400 Purchased Property Services	256,522
500 Other Purchased Services	134,250
600 Supplies	1,263,661
700 Property	374,000
Total Regular Programs - Elementary / Secondary	32,253
	\$23,935,106
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	3,923,759
300 Purchased Professional and Technical Services	2,981,619
500 Other Purchased Services	218,684
600 Supplies	1,366,774
700 Property	23,920
800 Other Objects	1,823
Total Special Programs - Elementary / Secondary	6,328
	\$8,522,907
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	179,663
700 Property	123,191
Total Vocational Education	15,000
	\$317,854
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	524,545
500 Other Purchased Services	315,885
600 Supplies	3,749
Total Other Instructional Programs - Elementary / Secondary	8,000
Total Instruction	\$852,179
2000 Support Services	\$33,628,046
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	858,355
300 Purchased Professional and Technical Services	541,205
400 Purchased Property Services	28,568
500 Other Purchased Services	2,979
600 Supplies	2,530
Total Support Services - Students	580
	\$1,434,217
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	1,215,838
300 Purchased Professional and Technical Services	857,544
	62,124

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	19,630
500 Other Purchased Services	6,850
600 Supplies	69,950
700 Property	97,876
800 Other Objects	500
Total Support Services - Instructional Staff	\$2,330,312
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,150,504
200 Personnel Services - Employee Benefits	1,394,139
300 Purchased Professional and Technical Services	221,000
400 Purchased Property Services	28,014
500 Other Purchased Services	147,750
600 Supplies	25,311
700 Property	9,010
800 Other Objects	30,592
Total Support Services - Administration	\$4,006,320
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	489,166
200 Personnel Services - Employee Benefits	307,708
300 Purchased Professional and Technical Services	4,250
400 Purchased Property Services	1,000
600 Supplies	6,100
700 Property	2,000
Total Support Services - Pupil Health	\$810,224
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	419,582
200 Personnel Services - Employee Benefits	287,828
Total Support Services - Business	\$707,410
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,300,717
200 Personnel Services - Employee Benefits	1,129,863
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	655,250
500 Other Purchased Services	145,250
600 Supplies	386,750
700 Property	65,000
800 Other Objects	4,500
Total Operation and Maintenance of Plant Services	\$3,690,330
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,990,000
Total Student Transportation Services	\$2,990,000
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	3,500
Total Support Services - Central	\$3,500

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<u>Description</u>	<u>Amount</u>
2900 Other Support Services	
500 Other Purchased Services	114,182
Total Other Support Services	\$114,182
Total Support Services	\$16,086,495
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	556,990
200 Personnel Services - Employee Benefits	228,756
300 Purchased Professional and Technical Services	43,250
400 Purchased Property Services	15,000
500 Other Purchased Services	125,173
600 Supplies	104,451
700 Property	20,684
800 Other Objects	36,001
Total Student Activities	\$1,130,305
3300 Community Services	
300 Purchased Professional and Technical Services	5,000
Total Community Services	\$5,000
Total Operation of Non-Instructional Services	\$1,135,305
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	545,291
900 Other Uses of Funds	3,385,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,930,291
5300 Transfers Out to Component Units/Primary Governments	
900 Other Uses of Funds	200,000
Total Transfers Out to Component Units/Primary Governments	\$200,000
Total Other Expenditures and Financing Uses	\$4,130,291
TOTAL EXPENDITURES	\$54,980,137

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	11,972,675	11,208,193
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	636,998	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	14,000	14,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,400,000	1,400,000
Private Purpose Trust Fund		
Investment Trust Fund	10,485	10,485
Pension Trust Fund		
Activity Fund	256,345	256,345
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$14,290,503	\$12,889,023

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		

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Long-Term Investments06/30/2017 Estimate06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$14,290,503

\$12,889,023

Long-Term Indebtedness06/30/2017 Estimate06/30/2018 Projection**General Fund**

0510 Bonds Payable	24,075,000	20,690,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	857,488	885,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	590,516	605,000
0599 Other Long-Term Liabilities		

Total General Fund**\$25,523,004****\$22,180,000****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

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	18,273	21,000
0599 Other Long-Term Liabilities		
Total Food Service / Cafeteria Operations Fund	\$18,273	\$21,000
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 Indebtedness06/30/2017 Estimate06/30/2018 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 Indebtedness06/30/2017 Estimate06/30/2018 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****\$25,541,277****\$22,201,000**

Short-Term Payables

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	2,568,873	2,500,000
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		
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	\$2,568,873	\$2,500,000
TOTAL INDEBTEDNESS	\$28,110,150	\$24,701,000

Account Description	Amounts
0810 Nonspendable Fund Balance	7,815
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,957,637
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,678,131
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,635,768

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,643,583
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