FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: **05/26/2017**

[illegible] — 5-26-17

President of the Board - Original Signature Required — Date

Diane Mott — 5-26-17

Secretary of the Board - Original Signature Required — Date

[illegible] — 5-26-17

Chief School Administrator - Original Signature Required — Date

JEFFREY FIRMSTONE — (570)253-4661 — Extn :1512

Contact Person — Telephone — Extension

jfirmstone@whsdk12.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Wayne Highlands SD	Wayne	119648703

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 [x] No [ ]

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

Total Budgeted Expenditures	$54897203
Ending Unassigned Fund Balance	$3693163
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.7%

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

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

SIGNATURE OF SUPERINTENDENT	DATE
[signature]	5-26-17

DUE DATE: AUGUST 15, 2017

Printed 5/26/2017 11:49:45 AM

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 :	County :	AUN Number :
Wayne Highlands SD	Wayne	119648703

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
[signature]	5-26-17

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

Val Number	Description	Justification
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.	Unassigned fund balance is used for unexpected expenditures, possible future capital projects, and to pay for unexpected cyber charter school tuition.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance has been primarily committed for future state mandated PSERS contributions as well as $200,000 for future contributions to our health insurance plan.

ITEM	AMOUNTS	
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	5,166,185	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,021,445	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$9,187,630**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	34,499,568	
7000 Revenue from State Sources	18,509,758	
8000 Revenue from Federal Sources	1,168,456	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$54,177,782**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$63,365,412**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	30,000,011
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	56,655
6140 Current Act 511 Taxes - Flat Rate Assessments	56,655
6150 Current Act 511 Taxes - Proportional Assessments	747,222
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,936,599
6500 Earnings on Investments	425,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	568,741
6940 Tuition from Patrons	593,185
6990 Refunds and Other Miscellaneous Revenue	58,000
REVENUE FROM LOCAL SOURCES	**$34,499,568**
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,454,811
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	5,000
7240 Driver Education - Student	4,500
7271 Special Education funds for School-Aged Pupils	1,667,407
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	1,153,973
7360 Safe Schools	40,000
7501 PA Accountability Grants	340,935
7810 State Share of Social Security and Medicare Taxes	892,798
7820 State Share of Retirement Contributions	4,029,153
REVENUE FROM STATE SOURCES	**$18,509,758**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	770,052
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	175,904
8521 Vocational Education - Operating Expenditures	47,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	175,000
REVENUE FROM FEDERAL SOURCES	**$1,168,456**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**54,177,782**

Act 1 Index (current): 2.5%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$30,000,011**
Amount of Tax Relief for Homestead Exclusions	**$1,153,973**
Total Approx. Tax Revenue:	**$31,153,984**
Approx. Tax Levy for Tax Rate Calculation:	**$33,680,022**

		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	$1,990,462,690	$1,990,462,690
	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	92.23380%	92.23380%
	k. Tax Levy Needed	$33,680,022	$33,680,022
	(Approx. Tax Levy * g)		
	l. 2017-18 Real Estate Tax Rate	**16.9207**	
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	$33,680,022	$33,680,022
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$32,526,049
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$30,000,011
	(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$30,000,011**	
Amount of Tax Relief for Homestead Exclusions	**$1,153,973**	
Total Approx. Tax Revenue:	**$31,153,984**	
Approx. Tax Levy for Tax Rate Calculation:	**$33,680,022**	
	Wayne	**Total**
IV. Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.7734	
q. Mills In Excess of Index (if (l > p), (l - p))	0.1473	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$33,386,827	$33,386,827
s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	$293,195	$293,195
u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$270,425	$270,425
V. Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	$13,454	
Number of Homestead/Farmstead Properties	5115	5115
Median Assessed Value of Homestead Properties		$130,400

Act 1 Index (current): 2.5%

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$30,000,011**	
Amount of Tax Relief for Homestead Exclusions	**$1,153,973**	
Total Approx. Tax Revenue:	**$31,153,984**	
Approx. Tax Levy for Tax Rate Calculation:	**$33,680,022**	
	Wayne	**Total**

State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,153,973	Lowering RE Tax Rate	$0	$1,153,973
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,153,973**

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
Wayne	1,990,462,690	16.9207	33,680,022						92.23380%		
Totals:	**1,990,462,690**		**33,680,022**	-	1,153,973	=	32,526,049	X	92.23380%	=	30,000,011

Code		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			56,655
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	72,635	56,655
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			**72,635**	**56,655**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes	300.0000	0.000	548,340	422,222
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	325,000	325,000
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			**873,340**	**747,222**
	Total Act 511, Current Taxes				**803,877**
		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: 2016-17 (Rebalanced)	Tax Rate Charged in: 2017-18	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2016-17 (Rebalanced)	Additional Tax Rate Charged in: 2017-18	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Wayne	16.3643	16.9207	3.41%	No	2.5%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	2.5%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	2.5%				
	Current Act 511 Taxes – Proportional Assessments									
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%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,779,825
1200 Special Programs - Elementary / Secondary	8,567,937
1300 Vocational Education	292,591
1400 Other Instructional Programs - Elementary / Secondary	858,807
Total Instruction	**$33,499,160**
2000 Support Services	
2100 Support Services - Students	1,432,797
2200 Support Services - Instructional Staff	2,346,536
2300 Support Services - Administration	4,013,058
2400 Support Services - Pupil Health	786,680
2500 Support Services - Business	717,416
2600 Operation and Maintenance of Plant Services	3,599,114
2700 Student Transportation Services	3,055,000
2800 Support Services - Central	3,500
2900 Other Support Services	114,182
Total Support Services	**$16,068,283**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,129,469
3300 Community Services	5,000
Total Operation of Non-Instructional Services	**$1,134,469**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,930,291
5300 Transfers Out to Component Units/Primary Governments	265,000
Total Other Expenditures and Financing Uses	**$4,195,291**
Total Estimated Expenditures and Other Financing Uses	**$54,897,203**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,243,709
200 Personnel Services - Employee Benefits	8,512,834
300 Purchased Professional and Technical Services	256,522
400 Purchased Property Services	214,750
500 Other Purchased Services	1,145,757
600 Supplies	374,000
700 Property	32,253
Total Regular Programs - Elementary / Secondary	**$23,779,825**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,924,317
200 Personnel Services - Employee Benefits	2,919,917
300 Purchased Professional and Technical Services	207,684
500 Other Purchased Services	1,483,948
600 Supplies	23,920
700 Property	1,323
800 Other Objects	6,828
Total Special Programs - Elementary / Secondary	**$8,567,937**
1300 Vocational Education	
100 Personnel Services - Salaries	163,571
200 Personnel Services - Employee Benefits	110,522
500 Other Purchased Services	2,800
600 Supplies	9,864
700 Property	5,834
Total Vocational Education	**$292,591**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	530,048
200 Personnel Services - Employee Benefits	315,010
500 Other Purchased Services	3,749
600 Supplies	10,000
Total Other Instructional Programs - Elementary / Secondary	**$858,807**
Total Instruction	**$33,499,160**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	860,983
200 Personnel Services - Employee Benefits	537,157
300 Purchased Professional and Technical Services	28,568
400 Purchased Property Services	2,979
500 Other Purchased Services	2,530
600 Supplies	580
Total Support Services - Students	**$1,432,797**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,221,873

Description	Amount
200 Personnel Services - Employee Benefits	867,733
300 Purchased Professional and Technical Services	62,124
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	**$2,346,536**
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,171,148
200 Personnel Services - Employee Benefits	1,384,034
300 Purchased Professional and Technical Services	221,000
400 Purchased Property Services	28,014
500 Other Purchased Services	143,949
600 Supplies	25,311
700 Property	9,010
800 Other Objects	30,592
Total Support Services - Administration	**$4,013,058**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	460,892
200 Personnel Services - Employee Benefits	312,438
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	**$786,680**
2500 Support Services - Business	
100 Personnel Services - Salaries	424,989
200 Personnel Services - Employee Benefits	292,427
Total Support Services - Business	**$717,416**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,267,021
200 Personnel Services - Employee Benefits	1,104,593
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	636,000
500 Other Purchased Services	141,250
600 Supplies	377,750
700 Property	65,000
800 Other Objects	4,500
Total Operation and Maintenance of Plant Services	**$3,599,114**
2700 Student Transportation Services	
500 Other Purchased Services	3,055,000
Total Student Transportation Services	**$3,055,000**
2800 Support Services - Central	

Description	Amount
300 Purchased Professional and Technical Services	3,500
Total Support Services - Central	**$3,500**
2900 Other Support Services	
500 Other Purchased Services	114,182
Total Other Support Services	**$114,182**
Total Support Services	**$16,068,283**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	556,990
200 Personnel Services - Employee Benefits	227,920
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	**$1,129,469**
3300 Community Services	
300 Purchased Professional and Technical Services	5,000
Total Community Services	**$5,000**
Total Operation of Non-Instructional Services	**$1,134,469**
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	265,000
Total Transfers Out to Component Units/Primary Governments	**$265,000**
Total Other Expenditures and Financing Uses	**$4,195,291**
TOTAL EXPENDITURES	**$54,897,203**

Cash and Short-Term Investments	06/30/2017 Estimate	06/30/2018 Projection
General Fund	11,972,675	10,779,421
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**	**$12,460,251**

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	**$14,290,503**	**$12,460,251**

Long-Term Indebtedness	06/30/2017 Estimate	06/30/2018 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	06/30/2017 Estimate	06/30/2018 Projection
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 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	**$25,541,277**	**$22,201,000**

Short-Term Payables	06/30/2017 Estimate	06/30/2018 Projection
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	4,775,046
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,693,163
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$8,468,209**
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$8,476,024**