

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2017

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Stevie Davis

(717)789-3934

Extn :5511

Contact Person

Telephone

Extension

sheller@westperry.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Perry SD	COUNTY : Perry	AUN : 115508003
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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	\$38867152
Ending Unassigned Fund Balance	\$2211005
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.7%

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
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DUE DATE: AUGUST 15, 2017

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET**

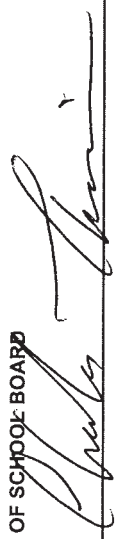
24 PS 6-687(a)(1)

(03/2006)

School District Name : West Perry SD	AUN Number : 115508003
County : Perry	

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 05/08/2017
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$16,616.75 C x 2%: \$14,758.70</p>	<p>This validation error occurred in a prior year and we were instructed by Jonathan that the amount of the difference was insignificant and we should submit. Therefore, we are assuming we may again submit with the same justification.</p>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$368,914.00 Function 2200, Object 200: \$447,423.00</p>	<p>Object 200 is larger due to tuition costs being budgeted under 240.</p>
8080	<p>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.</p>	<p>There is a slight balance being retained in case any unexpected costs arise.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>These monies have been set aside to use towards the rising costs of pension and health care.</p>

<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	2,865,119
0820 Restricted Fund Balance	1,998,733
0830 Committed Fund Balance	6,595,052
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,303,004
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,898,056</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	20,257,083
7000 Revenue from State Sources	17,690,862
8000 Revenue from Federal Sources	827,208
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$38,775,153</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$47,673,209</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,628,083
6112 Interim Real Estate Taxes	80,000
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	54,000
6120 Current Per Capita Taxes, Section 679	54,000
6140 Current Act 511 Taxes - Flat Rate Assessments	54,000
6150 Current Act 511 Taxes - Proportional Assessments	4,580,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,050,000
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	42,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	555,000
6910 Rentals	20,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	30,000
	\$20,257,083
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,600,000
7160 Tuition for Orphans Subsidy	160,000
7220 Vocational Education	40,000
7271 Special Education funds for School-Aged Pupils	1,760,000
7292 Pre-K Counts	289,000
7311 Pupil Transportation Subsidy	2,001,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	670,410
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	737,769
7505 Ready to Learn Block Grant	394,553
7810 State Share of Social Security and Medicare Taxes	574,825
7820 State Share of Retirement Contributions	2,418,305
	\$17,690,862
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	665,859
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	111,349

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)
Reimbursements (Access)

50,000

REVENUE FROM FEDERAL SOURCES

\$827,208

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

38,775,153

AUN: 115508003 West Perry SD

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

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Act 1 Index (current): 3.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes: **\$13,628,083**
 Amount of Tax Relief for Homestead Exclusions **\$737,935**
 Total Approx. Tax Revenue: **\$14,366,018**
 Approx. Tax Levy for Tax Rate Calculation: **\$15,447,145**

Perry **Total**

2016-17 Data

a. Assessed Value	\$1,276,518,620	\$1,276,518,620
b. Real Estate Mills	11.4300	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$1,092,664,392	\$1,092,664,392
d. Assessed Value	\$1,284,051,920	\$1,284,051,920
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations

f. 2016-17 Tax Levy	\$14,590,608	\$14,590,608
(a * b)		

2017-18 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2016-17 Tax Levy	\$14,590,608	\$14,590,608

II.

i. Base Mills Subject to Index	11.4300	
(f Total * g)		
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	92.650000%	92.650000%
k. Tax Levy Needed	\$15,447,145	\$15,447,145
(Approx. Tax Levy * g)		

I. 2017-18 Real Estate Tax Rate

(k / d * 1000)	12.0300	
m. Tax Levy Generated by Mills	\$15,447,145	\$15,447,145
(l / 1000 * d)		

III.

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$14,709,210	\$14,709,210
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	\$13,628,083	\$13,628,083
(n * Est. Pct. Collection)		

AUN: 115508003 West Perry SD

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

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Page - 2 of 3

Act 1 Index (current): 3.4%

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 Total Approx. Tax Revenue: \$14,366,018
 Approx. Tax Levy for Tax Rate Calculation: \$15,447,145

Perry Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	11.8186	
q. Mills In Excess of Index (if (l > p), (l - p))	0.2114	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,175,696	\$15,175,696
s. Millage Rate within Index? (if l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$271,449	\$271,449
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$251,497	\$251,497

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$11,759	
Number of Homestead/Farmstead Properties	5334	5334
Median Assessed Value of Homestead Properties		\$157,300

AUN: 115508003 West Perry SD

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

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Act 1 Index (current): 3.4%

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Approx. Tax Revenue from RE Taxes: \$13,628,083
 Amount of Tax Relief for Homestead Exclusions \$737,935
 Total Approx. Tax Revenue: \$14,366,018
 Approx. Tax Levy for Tax Rate Calculation: \$15,447,145
 Perry

Total

	Rate	Lowering RE Tax Rate	
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$737,769	\$0	\$737,769
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$166		\$166
Amount of Tax Relief from State/Local Sources			\$737,935

CODE

6111	Current Real Estate Taxes														<u>Net Tax Revenue Generated By Mills</u>
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									
Perry	1,284,051,920	12.0300	15,447,145			92.65000%									
Totals:	1,284,051,920		15,447,145	737,935	14,709,210	X	92.65000%	=							13,628,083

6120	Current Per Capita Taxes, Section 679								<u>Estimated Revenue</u>
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</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	54,000				54,000
6142	Current Act 511 Occupation Taxes – Flat Rate	\$5.00		\$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

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	1.200%	0.000%	4,375,000	4,375,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	205,000	205,000
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

Total Act 511, Current Taxes	4,580,000		1,092,664,392	X	12	13,111,973
			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> Perry	11.4300	12.0300	5.25%	No	3.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,308,543
1200 Special Programs - Elementary / Secondary	4,930,667
1300 Vocational Education	1,318,394
1400 Other Instructional Programs - Elementary / Secondary	410,641
1700 Higher Education Programs	157,715
1800 Pre-Kindergarten	468,814
Total Instruction	\$22,594,774
2000 Support Services	
2100 Support Services - Students	1,443,514
2200 Support Services - Instructional Staff	951,551
2300 Support Services - Administration	2,531,019
2400 Support Services - Pupil Health	481,138
2500 Support Services - Business	736,611
2600 Operation and Maintenance of Plant Services	3,913,655
2700 Student Transportation Services	2,753,983
2800 Support Services - Central	475,132
2900 Other Support Services	23,000
Total Support Services	\$13,309,603
3000 Operation of Non-Instructional Services	
3200 Student Activities	352,617
Total Operation of Non-Instructional Services	\$352,617
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,500
5200 Interfund Transfers - Out	2,607,658
Total Other Expenditures and Financing Uses	\$2,610,158
Total Estimated Expenditures and Other Financing Uses	\$38,867,152

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,048,838
200 Personnel Services - Employee Benefits	5,253,325
300 Purchased Professional and Technical Services	103,850
400 Purchased Property Services	23,382
500 Other Purchased Services	1,388,475
600 Supplies	350,405
700 Property	135,968
800 Other Objects	4,300
Total Regular Programs - Elementary / Secondary	\$15,308,543
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,183,906
200 Personnel Services - Employee Benefits	1,608,679
300 Purchased Professional and Technical Services	467,450
500 Other Purchased Services	582,500
600 Supplies	29,832
700 Property	6,800
800 Other Objects	51,500
Total Special Programs - Elementary / Secondary	\$4,930,667
1300 Vocational Education	
100 Personnel Services - Salaries	307,663
200 Personnel Services - Employee Benefits	172,429
400 Purchased Property Services	4,000
500 Other Purchased Services	817,370
600 Supplies	16,232
700 Property	700
Total Vocational Education	\$1,318,394
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	34,004
200 Personnel Services - Employee Benefits	23,187
500 Other Purchased Services	352,000
600 Supplies	250
800 Other Objects	1,200
Total Other Instructional Programs - Elementary / Secondary	\$410,641
1700 Higher Education Programs	
500 Other Purchased Services	157,715
Total Higher Education Programs	\$157,715
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	251,057
200 Personnel Services - Employee Benefits	147,678
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	64,579
600 Supplies	5,000

<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	\$468,814
Total Instruction	\$22,594,774
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	872,607
200 Personnel Services - Employee Benefits	542,947
300 Purchased Professional and Technical Services	21,990
500 Other Purchased Services	600
600 Supplies	4,470
800 Other Objects	900
Total Support Services - Students	\$1,443,514
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	368,914
200 Personnel Services - Employee Benefits	447,423
300 Purchased Professional and Technical Services	23,750
400 Purchased Property Services	5,857
500 Other Purchased Services	42,503
600 Supplies	60,354
800 Other Objects	2,750
Total Support Services - Instructional Staff	\$951,551
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,276,935
200 Personnel Services - Employee Benefits	890,716
300 Purchased Professional and Technical Services	196,600
400 Purchased Property Services	71,800
500 Other Purchased Services	53,650
600 Supplies	20,118
800 Other Objects	21,200
Total Support Services - Administration	\$2,531,019
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	220,489
200 Personnel Services - Employee Benefits	129,349
300 Purchased Professional and Technical Services	124,950
500 Other Purchased Services	150
600 Supplies	6,200
Total Support Services - Pupil Health	\$481,138
2500 Support Services - Business	
100 Personnel Services - Salaries	347,956
200 Personnel Services - Employee Benefits	255,255
300 Purchased Professional and Technical Services	76,500
400 Purchased Property Services	8,000
500 Other Purchased Services	38,900
600 Supplies	4,500

<u>Description</u>	<u>Amount</u>
700 Property	2,000
800 Other Objects	3,500
Total Support Services - Business	\$736,611
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	970,622
200 Personnel Services - Employee Benefits	762,494
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	992,919
500 Other Purchased Services	101,000
600 Supplies	493,700
700 Property	568,420
800 Other Objects	14,500
Total Operation and Maintenance of Plant Services	\$3,913,655
2700 Student Transportation Services	
100 Personnel Services - Salaries	72,694
200 Personnel Services - Employee Benefits	56,771
300 Purchased Professional and Technical Services	4,150
500 Other Purchased Services	2,618,968
600 Supplies	1,200
800 Other Objects	200
Total Student Transportation Services	\$2,753,983
2800 Support Services - Central	
100 Personnel Services - Salaries	144,542
200 Personnel Services - Employee Benefits	111,494
300 Purchased Professional and Technical Services	71,000
500 Other Purchased Services	25,936
600 Supplies	47,160
700 Property	75,000
Total Support Services - Central	\$475,132
2900 Other Support Services	
500 Other Purchased Services	23,000
Total Other Support Services	\$23,000
Total Support Services	\$13,309,603
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	159,770
200 Personnel Services - Employee Benefits	1,297
300 Purchased Professional and Technical Services	77,100
500 Other Purchased Services	49,450
600 Supplies	52,700
700 Property	6,000
800 Other Objects	6,300
Total Student Activities	\$352,617
Total Operation of Non-Instructional Services	\$352,617

LEA : 115508003 West Perry SD

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<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,500
Total Debt Service / Other Expenditures and Financing Uses	\$2,500
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,607,658
Total Interfund Transfers - Out	\$2,607,658
Total Other Expenditures and Financing Uses	\$2,610,158
TOTAL EXPENDITURES	\$38,867,152

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
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General Fund	8,850,000	7,590,000
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	1,998,733	2,003,733
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	200,000	190,000
Permanent Fund		

	\$ 11,048,733	\$ 9,783,733
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Long-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
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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		

06/30/2017 Estimate 06/30/2018 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$11,048,733	\$9,783,733

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	10,294,000	7,836,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	49,260	37,840
0540 Accumulated Compensated Absences	1,036,405	916,405
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	718,386	753,386
0599 Other Long-Term Liabilities		

Total General Fund \$12,098,051 \$9,543,631

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

06/30/2017 Estimate 06/30/2018 Projection

Long-Term Indebtedness

- 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	\$12,098,051	
Total Long-Term Indebtedness		\$9,543,631

Short-Term Payables

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		
Permanent Fund		

Total Short-Term Payables

TOTAL INDEBTEDNESS

\$12,098,051

\$9,543,631

Account Description	Amounts
0810 Nonspendable Fund Balance	2,865,119
0820 Restricted Fund Balance	1,998,733
0830 Committed Fund Balance	6,595,052
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,211,005
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,806,057
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,669,909