

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/18/2017

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Richard Liberto

(412)871-2101

Extn :

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wilkinsburg Borough SD	COUNTY : Allegheny	AUN : 103029803
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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	\$27288309
Ending Unassigned Fund Balance	\$4522284
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	16.6%

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 : Wilkinsburg Borough SD	County : Allegheny	AUN Number : 103029803
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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
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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: \$778,876.40 C x 2%: \$16,102.14</p>	<p>\$16,103 * 2250 * 717750 * 32.63 = 23420 is with in 2%</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>District plans to move a portion of the fund balance to capital projects</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	
0820 Restricted Fund Balance	1,400,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,400,000
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,400,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	13,604,141
7000 Revenue from State Sources	15,286,793
8000 Revenue from Federal Sources	1,519,659
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$30,410,593</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$31,810,593</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	10,293,973
6113 Public Utility Realty Taxes	13,500
6114 Payments in Lieu of Current Taxes - State / Local	4,800
6140 Current Act 511 Taxes - Flat Rate Assessments	11,000
6150 Current Act 511 Taxes - Proportional Assessments	1,520,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,475,000
6500 Earnings on Investments	12,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	182,668
6920 Contributions and Donations from Private Sources	31,200
6990 Refunds and Other Miscellaneous Revenue	60,000
REVENUE FROM LOCAL SOURCES	\$13,604,141
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	10,625,212
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	1,257,300
7292 Pre-K Counts	573,750
7311 Pupil Transportation Subsidy	230,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	195,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	805,107
7505 Ready to Learn Block Grant	280,424
7810 State Share of Social Security and Medicare Taxes	250,000
7820 State Share of Retirement Contributions	975,000
REVENUE FROM STATE SOURCES	\$15,286,793
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,254,505
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	174,954
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	90,200
REVENUE FROM FEDERAL SOURCES	\$1,519,659
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,410,593

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,293,973	
Amount of Tax Relief for Homestead Exclusions	<u>\$805,107</u>	
Total Approx. Tax Revenue:	\$11,099,080	
Approx. Tax Levy for Tax Rate Calculation:	\$13,513,716	
	Allegheny	Total

2016-17 Data		
a. Assessed Value	\$414,802,768	\$414,802,768
b. Real Estate Mills	32.6300	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$384,953,948	\$384,953,948
d. Assessed Value	\$414,150,043	\$414,150,043
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations		
f. 2016-17 Tax Levy	\$13,535,014	\$13,535,014
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$13,535,014	\$13,535,014
(f Total * g)		
i. Base Mills Subject to Index	32.6300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	81.00000%	81.00000%
k. Tax Levy Needed	\$13,513,716	\$13,513,716
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	32.6300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,513,716	\$13,513,716
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,708,609
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,293,973
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,293,973	
Amount of Tax Relief for Homestead Exclusions	<u>\$805,107</u>	
Total Approx. Tax Revenue:	\$11,099,080	
Approx. Tax Levy for Tax Rate Calculation:	\$13,513,716	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	33.7067	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,959,631	\$13,959,631
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	\$319	
Number of Homestead/Farmstead Properties	2520	2520
Median Assessed Value of Homestead Properties		\$55,600

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,293,973
Amount of Tax Relief for Homestead Exclusions	<u>\$805,107</u>
Total Approx. Tax Revenue:	\$11,099,080
Approx. Tax Levy for Tax Rate Calculation:	\$13,513,716
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$805,107	Lowering RE Tax Rate	\$0	\$805,107
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$805,107

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>
Allegheny	414,150,043	32.6300	13,513,716			81.00000%	
Totals:	414,150,043		13,513,716	805,107 =	12,708,609 X	81.00000% =	10,293,973

	<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	\$5.00	\$0.00	11,000
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 11,000 11,000

	<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	0.500%	0.000%	1,400,000	1,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	120,000	120,000
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 1,520,000 1,520,000

Total Act 511, Current Taxes 1,531,000

Act 511 Tax Limit -->	384,953,948 X	12	4,619,447
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2016-17 (Rebalanced)	2017-18	Percent Change in Rate			2016-17 (Rebalanced)	2017-18	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Allegheny	32.6300	32.6300	0.00%	Yes	3.3%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,924,328
1200 Special Programs - Elementary / Secondary	5,511,244
1400 Other Instructional Programs - Elementary / Secondary	105,400
1500 Nonpublic School Programs	23,000
1800 Pre-Kindergarten	514,737
Total Instruction	\$19,078,709
2000 Support Services	
2100 Support Services - Students	659,010
2200 Support Services - Instructional Staff	346,496
2300 Support Services - Administration	1,471,122
2400 Support Services - Pupil Health	314,068
2500 Support Services - Business	498,579
2600 Operation and Maintenance of Plant Services	1,886,203
2700 Student Transportation Services	1,567,966
2800 Support Services - Central	275,100
2900 Other Support Services	13,000
Total Support Services	\$7,031,544
3000 Operation of Non-Instructional Services	
3200 Student Activities	59,801
3300 Community Services	85,000
Total Operation of Non-Instructional Services	\$144,801
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	50,000
Total Facilities Acquisition, Construction and Improvement Services	\$50,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	943,255
5200 Interfund Transfers - Out	40,000
Total Other Expenditures and Financing Uses	\$983,255
Total Estimated Expenditures and Other Financing Uses	\$27,288,309

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,988,430
200 Personnel Services - Employee Benefits	2,628,683
300 Purchased Professional and Technical Services	89,000
500 Other Purchased Services	6,081,300
600 Supplies	79,950
700 Property	56,965
Total Regular Programs - Elementary / Secondary	\$12,924,328
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	708,910
200 Personnel Services - Employee Benefits	439,934
300 Purchased Professional and Technical Services	1,506,000
500 Other Purchased Services	2,856,000
600 Supplies	400
Total Special Programs - Elementary / Secondary	\$5,511,244
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	15,400
500 Other Purchased Services	90,000
Total Other Instructional Programs - Elementary / Secondary	\$105,400
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	23,000
Total Nonpublic School Programs	\$23,000
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	179,975
200 Personnel Services - Employee Benefits	117,016
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	3,661
600 Supplies	5,000
800 Other Objects	204,085
Total Pre-Kindergarten	\$514,737
Total Instruction	\$19,078,709
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	381,101
200 Personnel Services - Employee Benefits	221,859
500 Other Purchased Services	7,000
600 Supplies	33,750
700 Property	14,300
800 Other Objects	1,000
Total Support Services - Students	\$659,010
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	5,000

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,493
300 Purchased Professional and Technical Services	300,000
500 Other Purchased Services	15,600
600 Supplies	23,403
Total Support Services - Instructional Staff	\$346,496
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	711,413
200 Personnel Services - Employee Benefits	357,458
300 Purchased Professional and Technical Services	289,000
500 Other Purchased Services	20,600
600 Supplies	11,651
800 Other Objects	81,000
Total Support Services - Administration	\$1,471,122
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	125,470
200 Personnel Services - Employee Benefits	53,898
300 Purchased Professional and Technical Services	130,000
600 Supplies	4,000
700 Property	700
Total Support Services - Pupil Health	\$314,068
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	266,838
200 Personnel Services - Employee Benefits	144,241
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	3,500
500 Other Purchased Services	39,000
600 Supplies	13,000
800 Other Objects	1,000
Total Support Services - Business	\$498,579
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	717,612
200 Personnel Services - Employee Benefits	349,641
300 Purchased Professional and Technical Services	130,000
400 Purchased Property Services	395,250
500 Other Purchased Services	109,200
600 Supplies	149,000
700 Property	35,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$1,886,203
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	18,084
200 Personnel Services - Employee Benefits	7,382
500 Other Purchased Services	1,523,500
600 Supplies	19,000
Total Student Transportation Services	\$1,567,966

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
300 Purchased Professional and Technical Services	189,100
400 Purchased Property Services	45,000
600 Supplies	41,000
Total Support Services - Central	\$275,100
2900 Other Support Services	
500 Other Purchased Services	13,000
Total Other Support Services	\$13,000
Total Support Services	\$7,031,544
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	29,800
200 Personnel Services - Employee Benefits	1
500 Other Purchased Services	30,000
Total Student Activities	\$59,801
3300 Community Services	
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	10,000
600 Supplies	25,000
Total Community Services	\$85,000
Total Operation of Non-Instructional Services	\$144,801
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	50,000
Total Facilities Acquisition, Construction and Improvement Services	\$50,000
Total Facilities Acquisition, Construction and Improvement Services	\$50,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	636,599
900 Other Uses of Funds	306,656
Total Debt Service / Other Expenditures and Financing Uses	\$943,255
5200 Interfund Transfers - Out	
900 Other Uses of Funds	40,000
Total Interfund Transfers - Out	\$40,000
Total Other Expenditures and Financing Uses	\$983,255
TOTAL EXPENDITURES	\$27,288,309

Cash and Short-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
- Permanent Fund

Total Cash and Short-Term Investments

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

	1,500,000	2,500,000
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Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments	\$1,500,000	\$2,500,000
TOTAL CASH AND INVESTMENTS	\$1,500,000	\$2,500,000

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
0510 Bonds Payable	27,175,800	26,182,800
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 General Fund	\$27,175,800	\$26,182,800
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
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- 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		
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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		
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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		
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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		
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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

\$27,175,800

\$26,182,800

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	\$27,175,800	\$26,182,800
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	1,400,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,522,284
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,522,284

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,922,284
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