

FINAL GENERAL FUND BUDGET

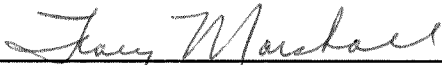
Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/28/17
Date

Secretary of the Board - Original Signature Required

6/28/17
Date

Chief School Administrator - Original Signature Required

6/28/17
Date

Tracy A Marshall

Contact Person

(610)497-6300

Extn :1305

Telephone

Extension

tmarshall@pdsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn-Delco SD	COUNTY : Delaware	AUN : 125236903
---	-----------------------------	---------------------------

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	☐

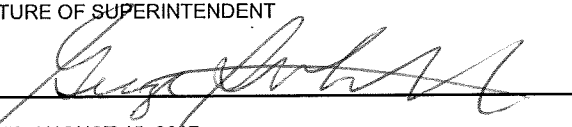
If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$61209817
Ending Unassigned Fund Balance	\$4000000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.5%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes	☒
No	☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/28/17
--	-----------------

DUE DATE: AUGUST 15, 2017

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Penn-Delco SD	County : Delaware	AUN Number : 125236903
--	-----------------------------	----------------------------------

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/24/2017
---	--------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	5900 Budgetary Reserve is for unanticipated expenditures
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.	0850 Budgetary Reserve is for emergency use
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 reserved for increasing pension costs
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance has been reserved for anticipated future technology 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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	8,500,000	
0840 Assigned Fund Balance	1,200,000	
0850 Unassigned Fund Balance	4,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$13,700,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	42,162,054	
7000 Revenue from State Sources	16,624,202	
8000 Revenue from Federal Sources	456,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$59,242,256</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$72,942,256</u>

LEA : 125236903 Penn-Delco SD

Printed 5/17/2017 3:30:35 PM

Page - 1 of 1

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	36,082,154
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	41,900
6150 Current Act 511 Taxes - Proportional Assessments	3,855,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,200,000
6500 Earnings on Investments	105,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	550,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	15,000
6980 Revenue from Community Services Activities	48,000
6990 Refunds and Other Miscellaneous Revenue	85,000
REVENUE FROM LOCAL SOURCES	\$42,162,054
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,272,605
7271 Special Education funds for School-Aged Pupils	1,967,508
7311 Pupil Transportation Subsidy	425,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	767,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,366,574
7505 Ready to Learn Block Grant	354,943
7810 State Share of Social Security and Medicare Taxes	1,025,326
7820 State Share of Retirement Contributions	4,365,246
REVENUE FROM STATE SOURCES	\$16,624,202
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	299,500
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	66,500
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	90,000
REVENUE FROM FEDERAL SOURCES	\$456,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	59,242,256

AUN: 125236903 Penn-Delco SD

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

Printed 5/17/2017 3:30:36 PM

Page - 1 of 3

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$36,082,154

Amount of Tax Relief for Homestead Exclusions \$1,366,574

Total Approx. Tax Revenue: \$37,448,728

Approx. Tax Levy for Tax Rate Calculation: \$38,641,526

Delaware

Total

2016-17 Data

a. Assessed Value	\$1,373,956,034	\$1,373,956,034
b. Real Estate Mills	27.2438	

I. 2017-18 Data

c. 2015 STEB Market Value	\$1,881,693,321	\$1,881,693,321
d. Assessed Value	\$1,377,187,013	\$1,377,187,013
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations

f. 2016-17 Tax Levy	\$37,431,783	\$37,431,783
(a * b)		

2017-18 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$37,431,783	\$37,431,783
(f Total * g)		
i. Base Mills Subject to Index	27.2438	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.80000%	96.80000%
k. Tax Levy Needed	\$38,641,526	\$38,641,526
(Approx. Tax Levy * g)		

I. 2017-18 Real Estate Tax Rate	28.0583	
(k / d * 1000)		

III.	m. Tax Levy Generated by Mills	\$38,641,526	\$38,641,526
	(I / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$37,274,952
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		\$36,082,154
	(n * Est. Pct. Collection)		

AUN: 125236903 Penn-Delco SD

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

Printed 5/17/2017 3:30:36 PM

Page - 2 of 3

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$36,082,154
Amount of Tax Relief for Homestead Exclusions	<u>\$1,366,574</u>
Total Approx. Tax Revenue:	\$37,448,728
Approx. Tax Levy for Tax Rate Calculation:	\$38,641,526

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	28.0611	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$38,645,382	\$38,645,382
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	\$6,960	
Number of Homestead/Farmstead Properties	7017	7017
Median Assessed Value of Homestead Properties		\$115,800

AUN: 125236903 Penn-Delco SD

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

Printed 5/17/2017 3:30:36 PM

Page - 3 of 3

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$36,082,154
Amount of Tax Relief for Homestead Exclusions	<u>\$1,366,574</u>
Total Approx. Tax Revenue:	\$37,448,728
Approx. Tax Levy for Tax Rate Calculation:	\$38,641,526

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,366,574	Lowering RE Tax Rate	\$0	\$1,366,574
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,366,574

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>
Delaware	1,377,187,013	28.0583	38,641,526			96.80000%	
Totals:	1,377,187,013		38,641,526	1,366,574	= 37,274,952	X 96.80000%	= 36,082,154

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	605,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			3,855,000
Total Act 511, Current Taxes			3,855,000
Act 511 Tax Limit -->	1,881,693,321	X	12
	Market Value		Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u>									
	Delaware	27.2438	28.0583	2.99%	Yes	3.0%				
	<u>Current Act 511 Taxes -- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,841,636
1200 Special Programs - Elementary / Secondary	9,089,926
1300 Vocational Education	445,000
1400 Other Instructional Programs - Elementary / Secondary	111,723
1500 Nonpublic School Programs	19,000
1600 Adult Education Programs	12,484
Total Instruction	\$33,519,769
2000 Support Services	
2100 Support Services - Students	2,209,704
2200 Support Services - Instructional Staff	2,249,590
2300 Support Services - Administration	4,174,556
2400 Support Services - Pupil Health	756,148
2500 Support Services - Business	938,836
2600 Operation and Maintenance of Plant Services	4,845,129
2700 Student Transportation Services	3,139,217
2800 Support Services - Central	1,766,155
2900 Other Support Services	46,561
Total Support Services	\$20,125,896
3000 Operation of Non-Instructional Services	
3200 Student Activities	947,072
3300 Community Services	204,050
Total Operation of Non-Instructional Services	\$1,151,122
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,013,030
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$6,413,030
Total Estimated Expenditures and Other Financing Uses	\$61,209,817

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,847,715
200 Personnel Services - Employee Benefits	8,378,816
300 Purchased Professional and Technical Services	718,000
400 Purchased Property Services	354,009
500 Other Purchased Services	525,280
600 Supplies	979,093
700 Property	33,750
800 Other Objects	4,973
Total Regular Programs - Elementary / Secondary	\$23,841,636
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,736,888
200 Personnel Services - Employee Benefits	2,052,006
300 Purchased Professional and Technical Services	1,696,662
400 Purchased Property Services	167,000
500 Other Purchased Services	1,346,950
600 Supplies	88,920
700 Property	1,500
Total Special Programs - Elementary / Secondary	\$9,089,926
1300 <u>Vocational Education</u>	
500 Other Purchased Services	445,000
Total Vocational Education	\$445,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	57,750
200 Personnel Services - Employee Benefits	23,773
300 Purchased Professional and Technical Services	19,200
500 Other Purchased Services	500
600 Supplies	10,500
Total Other Instructional Programs - Elementary / Secondary	\$111,723
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	19,000
Total Nonpublic School Programs	\$19,000
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	3,234
500 Other Purchased Services	500
600 Supplies	750
Total Adult Education Programs	\$12,484
Total Instruction	\$33,519,769
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,229,634

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	827,995
300 Purchased Professional and Technical Services	131,950
400 Purchased Property Services	700
500 Other Purchased Services	2,550
600 Supplies	14,725
800 Other Objects	2,150
Total Support Services - Students	\$2,209,704
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,194,612
200 Personnel Services - Employee Benefits	941,323
300 Purchased Professional and Technical Services	34,870
500 Other Purchased Services	17,520
600 Supplies	54,265
800 Other Objects	7,000
Total Support Services - Instructional Staff	\$2,249,590
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,160,278
200 Personnel Services - Employee Benefits	1,371,020
300 Purchased Professional and Technical Services	466,050
500 Other Purchased Services	87,663
600 Supplies	60,345
800 Other Objects	29,200
Total Support Services - Administration	\$4,174,556
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	419,326
200 Personnel Services - Employee Benefits	265,452
300 Purchased Professional and Technical Services	51,100
400 Purchased Property Services	300
500 Other Purchased Services	1,200
600 Supplies	18,770
Total Support Services - Pupil Health	\$756,148
2500 Support Services - Business	
100 Personnel Services - Salaries	537,497
200 Personnel Services - Employee Benefits	343,659
300 Purchased Professional and Technical Services	11,300
400 Purchased Property Services	32,060
500 Other Purchased Services	6,640
600 Supplies	6,470
800 Other Objects	1,210
Total Support Services - Business	\$938,836
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,729,258
200 Personnel Services - Employee Benefits	1,134,191
300 Purchased Professional and Technical Services	40,900
400 Purchased Property Services	393,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	306,780
600 Supplies	1,229,500
700 Property	10,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$4,845,129
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,581,080
200 Personnel Services - Employee Benefits	719,472
300 Purchased Professional and Technical Services	800
400 Purchased Property Services	332,500
500 Other Purchased Services	78,390
600 Supplies	424,965
800 Other Objects	2,010
Total Student Transportation Services	\$3,139,217
2800 Support Services - Central	
100 Personnel Services - Salaries	769,281
200 Personnel Services - Employee Benefits	453,074
300 Purchased Professional and Technical Services	255,410
400 Purchased Property Services	65,130
500 Other Purchased Services	11,880
600 Supplies	165,665
700 Property	45,000
800 Other Objects	715
Total Support Services - Central	\$1,766,155
2900 Other Support Services	
500 Other Purchased Services	46,561
Total Other Support Services	\$46,561
Total Support Services	\$20,125,896
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	467,000
200 Personnel Services - Employee Benefits	193,432
300 Purchased Professional and Technical Services	143,052
400 Purchased Property Services	10,800
500 Other Purchased Services	26,335
600 Supplies	86,298
800 Other Objects	20,155
Total Student Activities	\$947,072
3300 Community Services	
100 Personnel Services - Salaries	67,000
200 Personnel Services - Employee Benefits	27,750
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	9,000
500 Other Purchased Services	92,000

<u>Description</u>	<u>Amount</u>
600 Supplies	6,300
Total Community Services	\$204,050
Total Operation of Non-Instructional Services	\$1,151,122
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,878,030
900 Other Uses of Funds	3,135,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,013,030
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$6,413,030
TOTAL EXPENDITURES	\$61,209,817

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	8,500,000	9,500,000
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	2,300,000	2,000,000
Other Capital Projects Fund	9,000,000	7,000,000
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	190,000	250,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$19,990,000	\$18,750,000

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		

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$19,990,000

\$18,750,000

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
0510 Bonds Payable	81,645,000	78,510,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	975,000	975,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,300,000	1,400,000
0599 Other Long-Term Liabilities	1,950,000	2,400,000
Total General Fund	\$85,870,000	\$83,285,000
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 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 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 Indebtedness06/30/2017 Estimate06/30/2018 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 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 FundTotal Long-Term Indebtedness**\$85,870,000****\$83,285,000**

Short-Term Payables06/30/2017 Estimate06/30/2018 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****\$85,870,000****\$83,285,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,939,734
0840 Assigned Fund Balance	792,705
0850 Unassigned Fund Balance	4,000,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,732,439

5900 Budgetary Reserve	400,000
------------------------	---------

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,132,439
--	---------------------