

PROPOSED VERSION

# PRELIMINARY 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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Justin Matys

(484)266-1021

Extn :

\_\_\_\_\_  
Contact Person

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Telephone

\_\_\_\_\_  
Extension

jmatys@wcasd.net

\_\_\_\_\_  
Email Address

<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.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.  Line (u) of RETR Report: \$6,965,324.00 Approved Referendum Exception Amt: \$0.00	The WCASD will be filing for exceptions. In addition, the District will continue to analyze the budget and make adjustments as necessary.
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.	Carried over for future years
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 for Health Care Stabilization
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 for Athletics

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,276,909
0840 Assigned Fund Balance	2,641,053
0850 Unassigned Fund Balance	15,196,560
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$23,114,522</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	203,995,168
7000 Revenue from State Sources	37,926,760
8000 Revenue from Federal Sources	1,759,175
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$243,681,103</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$266,795,625</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	171,516,384
6112 Interim Real Estate Taxes	1,311,905
6113 Public Utility Realty Taxes	200,000
6150 Current Act 511 Taxes - Proportional Assessments	25,121,207
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,008,800
6500 Earnings on Investments	196,030
6700 Revenues from LEA Activities	191,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,193,717
6910 Rentals	360,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	460,640
6990 Refunds and Other Miscellaneous Revenue	414,985

**REVENUE FROM LOCAL SOURCES \$203,995,168****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	8,017,774
7160 Tuition for Orphans Subsidy	180,000
7271 Special Education funds for School-Aged Pupils	5,679,591
7311 Pupil Transportation Subsidy	2,062,665
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,687,635
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,034,115
7330 Health Services (Medical, Dental, Nurse, Act 25)	222,275
7501 PA Accountability Grants	399,095
7810 State Share of Social Security and Medicare Taxes	3,600,078
7820 State Share of Retirement Contributions	15,043,532

**REVENUE FROM STATE SOURCES \$37,926,760****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	979,569
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	272,797
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	116,809
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	360,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000

**REVENUE FROM FEDERAL SOURCES \$1,759,175****TOTAL ESTIMATED REVENUES AND OTHER SOURCES 243,681,103**

Act 1 Index (current): 2.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$171,516,572

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$171,516,572

Approx. Tax Levy for Tax Rate Calculation:

\$177,737,380

Chester

Delaware

Total

**2016-17 Data**

a. Assessed Value	\$7,752,001,637	\$647,492,859	\$8,399,494,496
b. Real Estate Mills	20.0982	14.7113	

**I. 2017-18 Data**

c. 2015 STEB Market Value	\$12,149,937,291	\$741,885,252	\$12,891,822,543
d. Assessed Value	\$7,802,001,637	\$648,742,859	\$8,450,744,496
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

**2016-17 Calculations**

f. 2016-17 Tax Levy (a * b)	\$155,801,279	\$9,525,462	\$165,326,741
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**2017-18 Calculations**

g. Percent of Total Market Value	94.24530%	5.75470%	100.00000%
h. Rebalanced 2016-17 Tax Levy (f Total * g)	\$155,812,683	\$9,514,058	\$165,326,741
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	20.0996	14.7113	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	96.50000%	96.50000%	96.50000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$167,509,127	\$10,228,253	\$177,737,380

**I. 2017-18 Real Estate Tax Rate**

21.4700

15.7662

(k / d \* 1000)

l. Tax Levy Generated by Mills (l / 1000 * d)	\$167,508,975	\$10,228,210	\$177,737,185
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m. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$177,737,185
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n. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$171,516,384
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Act 1 Index (current): 2.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$171,516,572

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$171,516,572

Approx. Tax Levy for Tax Rate Calculation:

\$177,737,380

	Chester	Delaware	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	20.6020	15.0790	
q. Mills In Excess of Index (if l > p), (l - p))	0.8680	0.6872	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$160,736,838	\$9,782,394	\$170,519,232
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$6,772,137	\$445,816	\$7,217,953
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$6,535,112	\$430,212	\$6,965,324

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$0	\$0	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 2.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$171,516,572

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$171,516,572

Approx. Tax Levy for Tax Rate Calculation:

\$177,737,380

Chester

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

Lowering RE Tax Rate

\$0

\$0

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

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$0**

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>
Chester	7,802,001,637	21.4700	167,508,975			96.50000%	
Delaware	648,742,859	15.7662	10,228,210			96.50000%	
<b>Totals:</b>	<b>8,450,744,496</b>		<b>177,737,185</b>	-	0 =	177,737,185 X	96.50000% = 171,516,384

	<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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
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%	21,269,870
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,851,337
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>25,121,207</b>
<b>Total Act 511, Current Taxes</b>			<b>25,121,207</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>12,891,822,543 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>154,701,871</b>
			<b>(511 Limit)</b>



Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u>									
	Chester	20.0996	21.4700	6.82%	No	2.5%				
	Delaware	14.7113	15.7662	7.18%	No	2.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	98,575,807
1200 Special Programs - Elementary / Secondary	37,349,962
1300 Vocational Education	6,433,307
1400 Other Instructional Programs - Elementary / Secondary	1,120,502
1500 Nonpublic School Programs	77,225
<b>Total Instruction</b>	<b>\$143,556,803</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	9,386,848
2200 Support Services - Instructional Staff	6,254,139
2300 Support Services - Administration	12,165,792
2400 Support Services - Pupil Health	2,413,496
2500 Support Services - Business	1,905,899
2600 Operation and Maintenance of Plant Services	18,316,470
2700 Student Transportation Services	13,766,377
2800 Support Services - Central	3,671,928
2900 Other Support Services	226,988
<b>Total Support Services</b>	<b>\$68,107,937</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	5,154,613
3300 Community Services	150,094
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,304,707</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	25,546,771
5200 Interfund Transfers - Out	4,833,452
<b>Total Other Expenditures and Financing Uses</b>	<b>\$30,380,223</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$247,349,670</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	50,278,867
200 Personnel Services - Employee Benefits	32,589,833
300 Purchased Professional and Technical Services	2,361,087
400 Purchased Property Services	428,494
500 Other Purchased Services	10,054,687
600 Supplies	2,533,622
700 Property	226,735
800 Other Objects	102,482
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$98,575,807</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	12,362,272
200 Personnel Services - Employee Benefits	8,017,654
300 Purchased Professional and Technical Services	13,608,067
400 Purchased Property Services	3,000
500 Other Purchased Services	3,146,739
600 Supplies	194,025
700 Property	6,485
800 Other Objects	11,720
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$37,349,962</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	2,100,716
200 Personnel Services - Employee Benefits	1,382,920
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,770
500 Other Purchased Services	2,775,772
600 Supplies	164,522
700 Property	2,442
800 Other Objects	2,165
<b>Total Vocational Education</b>	<b>\$6,433,307</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	87,800
200 Personnel Services - Employee Benefits	34,849
300 Purchased Professional and Technical Services	854,253
400 Purchased Property Services	66,000
500 Other Purchased Services	75,100
600 Supplies	2,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,120,502</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	77,225
<b>Total Nonpublic School Programs</b>	<b>\$77,225</b>
<b>Total Instruction</b>	<b>\$143,556,803</b>
<b>2000 Support Services</b>	

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<u>Description</u>	<u>Amount</u>
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	5,512,884
200 Personnel Services - Employee Benefits	3,600,331
300 Purchased Professional and Technical Services	159,386
500 Other Purchased Services	38,200
600 Supplies	70,505
700 Property	750
800 Other Objects	4,792
<b>Total Support Services - Students</b>	<b>\$9,386,848</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	3,049,274
200 Personnel Services - Employee Benefits	2,595,665
300 Purchased Professional and Technical Services	193,179
400 Purchased Property Services	7,515
500 Other Purchased Services	31,450
600 Supplies	355,560
700 Property	10,271
800 Other Objects	11,225
<b>Total Support Services - Instructional Staff</b>	<b>\$6,254,139</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	6,343,700
200 Personnel Services - Employee Benefits	4,171,088
300 Purchased Professional and Technical Services	1,190,640
400 Purchased Property Services	22,950
500 Other Purchased Services	262,400
600 Supplies	110,580
700 Property	10,610
800 Other Objects	53,824
<b>Total Support Services - Administration</b>	<b>\$12,165,792</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,421,363
200 Personnel Services - Employee Benefits	933,860
300 Purchased Professional and Technical Services	14,300
400 Purchased Property Services	2,575
500 Other Purchased Services	4,575
600 Supplies	31,643
700 Property	4,150
800 Other Objects	1,030
<b>Total Support Services - Pupil Health</b>	<b>\$2,413,496</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,059,590
200 Personnel Services - Employee Benefits	697,514
300 Purchased Professional and Technical Services	45,775
400 Purchased Property Services	11,314
500 Other Purchased Services	21,015

<u>Description</u>	<u>Amount</u>
600 Supplies	21,595
700 Property	5,000
800 Other Objects	44,096
<b>Total Support Services - Business</b>	<b>\$1,905,899</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	7,562,253
200 Personnel Services - Employee Benefits	4,812,262
300 Purchased Professional and Technical Services	62,000
400 Purchased Property Services	3,302,450
500 Other Purchased Services	671,210
600 Supplies	1,672,400
700 Property	218,395
800 Other Objects	15,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$18,316,470</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	205,985
200 Personnel Services - Employee Benefits	135,653
400 Purchased Property Services	2,500
500 Other Purchased Services	13,392,939
600 Supplies	26,500
800 Other Objects	2,800
<b>Total Student Transportation Services</b>	<b>\$13,766,377</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,779,180
200 Personnel Services - Employee Benefits	1,168,733
300 Purchased Professional and Technical Services	85,350
400 Purchased Property Services	499,000
500 Other Purchased Services	37,810
600 Supplies	64,955
800 Other Objects	36,900
<b>Total Support Services - Central</b>	<b>\$3,671,928</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	126,988
800 Other Objects	100,000
<b>Total Other Support Services</b>	<b>\$226,988</b>
<b>Total Support Services</b>	<b>\$68,107,937</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	2,745,808
200 Personnel Services - Employee Benefits	1,266,657
300 Purchased Professional and Technical Services	259,990
400 Purchased Property Services	141,392
500 Other Purchased Services	456,465
600 Supplies	159,495

<u>Description</u>	<u>Amount</u>
700 Property	4,375
800 Other Objects	120,431
<b>Total Student Activities</b>	<b>\$5,154,613</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	794
300 Purchased Professional and Technical Services	133,800
500 Other Purchased Services	500
600 Supplies	13,000
<b>Total Community Services</b>	<b>\$150,094</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,304,707</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	10,591,771
900 Other Uses of Funds	14,955,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$25,546,771</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	4,833,452
<b>Total Interfund Transfers - Out</b>	<b>\$4,833,452</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$30,380,223</b>
<b>TOTAL EXPENDITURES</b>	<b>\$247,349,670</b>

**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	23,114,522	19,445,955
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	23,678,845	25,027,955
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$46,793,367</b>	<b>\$44,473,910</b>
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**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$46,793,367</b>	<b>\$44,473,910</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	260,955,000	256,000,000
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		
<b>Total General Fund</b>	<b>\$260,955,000</b>	<b>\$256,000,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$260,955,000</b>	<b>\$256,000,000</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$260,955,000</b>	<b>\$256,000,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,159,909
0840 Assigned Fund Balance	89,487
0850 Unassigned Fund Balance	15,196,559
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$19,445,955</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$19,445,955</b>
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