

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

Date

May 8, 2017

Secretary of the Board - Original Signature Required

Date

May 8, 2017

Chief School Administrator - Original Signature Required

Date

May 8, 2017

Kerriann Horan

Contact Person

(570)226-4557

Extn :3000

Telephone

Extension

horanke@wallenpaupack.org

Email Address

<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	7,078,409
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,782,665
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,861,074</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	52,828,879
7000 Revenue from State Sources	17,326,875
8000 Revenue from Federal Sources	705,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$70,860,754</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$82,721,828</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	47,331,549
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	55,000
6114 Payments in Lieu of Current Taxes - State / Local	52,000
6150 Current Act 511 Taxes - Proportional Assessments	750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,995,710
6500 Earnings on Investments	91,000
6700 Revenues from LEA Activities	27,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	725,220
6910 Rentals	26,400
6940 Tuition from Patrons	675,000
6990 Refunds and Other Miscellaneous Revenue	25,000
REVENUE FROM LOCAL SOURCES	\$52,828,879
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,339,478
7160 Tuition for Orphans Subsidy	56,000
7220 Vocational Education	60,000
7271 Special Education funds for School-Aged Pupils	1,697,959
7311 Pupil Transportation Subsidy	2,005,336
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,655
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	1,357,415
7505 Ready to Learn Block Grant	307,523
7810 State Share of Social Security and Medicare Taxes	1,242,860
7820 State Share of Retirement Contributions	5,204,649
REVENUE FROM STATE SOURCES	\$17,326,875
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	575,000
8521 Vocational Education - Operating Expenditures	5,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,000
REVENUE FROM FEDERAL SOURCES	\$705,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	70,860,754

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:	\$47,331,600		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,357,415</u>		
Total Approx. Tax Revenue:	\$48,689,015		
Approx. Tax Levy for Tax Rate Calculation:	\$52,804,806		

	Pike	Wayne	Total
<hr/>			
2016-17 Data			
a. Assessed Value	\$485,952,680	\$1,200,654,080	\$1,686,606,760
b. Real Estate Mills	70.4791	14.3192	
I. 2017-18 Data			
c. 2015 STEB Market Value	\$2,724,089,715	\$1,361,131,357	\$4,085,221,072
d. Assessed Value	\$486,662,080	\$1,199,214,680	\$1,685,876,760
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2016-17 Calculations			
f. 2016-17 Tax Levy	\$34,249,508	\$17,192,406	\$51,441,914
(a * b)			
2017-18 Calculations			
g. Percent of Total Market Value	66.68157%	33.31843%	100.00000%
II. h. Rebalanced 2016-17 Tax Levy	\$34,302,276	\$17,139,638	\$51,441,914
(f Total * g)			
i. Base Mills Subject to Index	70.5876	14.3192	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%	92.00000%
k. Tax Levy Needed	\$35,211,074	\$17,593,732	\$52,804,806
(Approx. Tax Levy * g)			
I. 2017-18 Real Estate Tax Rate	72.3522	14.6710	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$35,211,072	\$17,593,679	\$52,804,751
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$51,447,336
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$47,331,549
(n * Est. Pct. Collection)			

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:

\$47,331,600

Amount of Tax Relief for Homestead Exclusions

\$1,357,415

Total Approx. Tax Revenue:

\$48,689,015

Approx. Tax Levy for Tax Rate Calculation:

\$52,804,806

	Pike	Wayne	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	72.3522	14.6771	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$35,211,072	\$17,600,994	\$52,812,066
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$2,647	\$13,052	
Number of Homestead/Farmstead Properties	4959	2130	7089
Median Assessed Value of Homestead Properties			\$28,600

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:	\$47,331,600		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,357,415</u>		
Total Approx. Tax Revenue:	\$48,689,015		
Approx. Tax Levy for Tax Rate Calculation:	\$52,804,806		

	Pike	Wayne		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,357,415	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$1,357,415

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>
Pike	486,662,080	72.3522	35,211,072			92.00000%	
Wayne	1,199,214,680	14.6710	17,593,679			92.00000%	
Totals:	1,685,876,760		52,804,751	- 1,357,415 =	51,447,336 X	92.00000% =	47,331,549

	<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	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	750,000
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			750,000
Total Act 511, Current Taxes			750,000
Act 511 Tax Limit -->		4,085,221,072 X	12
		Market Value	Mills
			49,022,653
			(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>									
	Pike	70.5876	72.3522	2.50%	Yes	2.5%				
	Wayne	14.3192	14.6710	2.46%	Yes	2.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,671,259
1200 Special Programs - Elementary / Secondary	9,176,746
1300 Vocational Education	1,297,735
1400 Other Instructional Programs - Elementary / Secondary	223,001
Total Instruction	\$41,368,741
2000 Support Services	
2100 Support Services - Students	3,621,265
2200 Support Services - Instructional Staff	2,406,046
2300 Support Services - Administration	3,818,561
2400 Support Services - Pupil Health	682,032
2500 Support Services - Business	799,953
2600 Operation and Maintenance of Plant Services	4,913,178
2700 Student Transportation Services	4,865,074
2800 Support Services - Central	764,284
2900 Other Support Services	240,905
Total Support Services	\$22,111,298
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,658,546
3300 Community Services	476,042
Total Operation of Non-Instructional Services	\$3,134,588
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,155,270
5900 Budgetary Reserve	40,000
Total Other Expenditures and Financing Uses	\$5,195,270
Total Estimated Expenditures and Other Financing Uses	\$71,809,897

2017-2018 Final General Fund Budget

LEA : 119648303 Wallenpaupack Area SD

Printed 5/9/2017 8:25:17 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	17,528,738
200 Personnel Services - Employee Benefits	11,482,843
300 Purchased Professional and Technical Services	32,000
400 Purchased Property Services	11,200
500 Other Purchased Services	793,300
600 Supplies	598,678
700 Property	222,000
800 Other Objects	2,500
Total Regular Programs - Elementary / Secondary	\$30,671,259
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,464,621
200 Personnel Services - Employee Benefits	3,519,075
300 Purchased Professional and Technical Services	289,500
400 Purchased Property Services	2,050
500 Other Purchased Services	845,500
600 Supplies	54,650
800 Other Objects	1,350
Total Special Programs - Elementary / Secondary	\$9,176,746
1300 Vocational Education	
100 Personnel Services - Salaries	724,995
200 Personnel Services - Employee Benefits	472,643
400 Purchased Property Services	9,052
500 Other Purchased Services	800
600 Supplies	90,245
Total Vocational Education	\$1,297,735
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	136,454
200 Personnel Services - Employee Benefits	72,987
400 Purchased Property Services	5,000
500 Other Purchased Services	8,000
600 Supplies	560
Total Other Instructional Programs - Elementary / Secondary	\$223,001
Total Instruction	\$41,368,741
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,111,425
200 Personnel Services - Employee Benefits	1,400,865
300 Purchased Professional and Technical Services	78,900
400 Purchased Property Services	525
500 Other Purchased Services	8,200
600 Supplies	19,400
800 Other Objects	1,950

2017-2018 Final General Fund Budget

LEA : 119648303 Wallenpaupack Area SD

Printed 5/9/2017 8:25:17 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$3,621,265
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,186,654
200 Personnel Services - Employee Benefits	715,637
300 Purchased Professional and Technical Services	103,100
400 Purchased Property Services	20,485
500 Other Purchased Services	13,850
600 Supplies	84,320
700 Property	278,500
800 Other Objects	3,500
Total Support Services - Instructional Staff	\$2,406,046
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,193,268
200 Personnel Services - Employee Benefits	1,355,989
300 Purchased Professional and Technical Services	101,000
400 Purchased Property Services	2,400
500 Other Purchased Services	108,429
600 Supplies	30,500
800 Other Objects	26,975
Total Support Services - Administration	\$3,818,561
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	387,955
200 Personnel Services - Employee Benefits	246,561
300 Purchased Professional and Technical Services	30,700
400 Purchased Property Services	2,160
600 Supplies	14,656
Total Support Services - Pupil Health	\$682,032
2500 Support Services - Business	
100 Personnel Services - Salaries	390,590
200 Personnel Services - Employee Benefits	290,630
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	2,000
500 Other Purchased Services	54,100
600 Supplies	9,533
800 Other Objects	1,100
Total Support Services - Business	\$799,953
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,675,251
200 Personnel Services - Employee Benefits	1,506,616
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	824,612
500 Other Purchased Services	143,550
600 Supplies	662,799
800 Other Objects	350
Total Operation and Maintenance of Plant Services	\$4,913,178

2017-2018 Final General Fund Budget

LEA : 119648303 Wallenpaupack Area SD

Printed 5/9/2017 8:25:17 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	36,000
200 Personnel Services - Employee Benefits	32,584
400 Purchased Property Services	6,490
500 Other Purchased Services	4,435,000
600 Supplies	347,000
700 Property	8,000
Total Student Transportation Services	\$4,865,074
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	301,382
200 Personnel Services - Employee Benefits	197,636
300 Purchased Professional and Technical Services	98,600
400 Purchased Property Services	20,000
500 Other Purchased Services	4,700
600 Supplies	22,730
700 Property	119,086
800 Other Objects	150
Total Support Services - Central	\$764,284
2900 <u>Other Support Services</u>	
500 Other Purchased Services	120,905
800 Other Objects	120,000
Total Other Support Services	\$240,905
Total Support Services	\$22,111,298
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,548,117
200 Personnel Services - Employee Benefits	676,968
300 Purchased Professional and Technical Services	68,000
400 Purchased Property Services	37,700
500 Other Purchased Services	184,935
600 Supplies	113,826
800 Other Objects	29,000
Total Student Activities	\$2,658,546
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	307,618
200 Personnel Services - Employee Benefits	123,724
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	11,700
600 Supplies	31,000
Total Community Services	\$476,042
Total Operation of Non-Instructional Services	\$3,134,588
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	5,155,270
Total Debt Service / Other Expenditures and Financing Uses	\$5,155,270
5900 Budgetary Reserve	
800 Other Objects	40,000
Total Budgetary Reserve	\$40,000
Total Other Expenditures and Financing Uses	\$5,195,270
TOTAL EXPENDITURES	\$71,809,897

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	4,782,665	3,833,522
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	986,017	483,454
Other Capital Projects Fund	3,552,284	1,027,028
Debt Service Fund		
Food Service / Cafeteria Operations Fund	48,300	45,200
Child Care Operations Fund	413,300	401,200
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	\$9,782,566	\$5,790,404
--	--------------------	--------------------

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$9,782,566	\$5,790,404
-----------------------------------	--------------------	--------------------

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	41,330,000	37,275,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	716,810	719,600
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$42,046,810	\$37,994,600
---------------------------	---------------------	---------------------

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

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	\$42,046,810	\$37,994,600

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	9,800,000	10,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$9,800,000	\$10,000,000
----------------------------------	--------------------	---------------------

TOTAL INDEBTEDNESS	\$51,846,810	\$47,994,600
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,078,409
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,833,522
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,911,931
5900 Budgetary Reserve	40,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,951,931