

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/10/2017

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Mark R Cherpak

(412)884-6300 Extn : 7475

Contact Person

Telephone Extension

mcherpak@bwschools.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	Baldwin-Whitehall SD
COUNTY :	Allegheny
AUN :	103021102

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	\$66445090
Ending Unassigned Fund Balance	\$2793778
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.2%

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**


(03/2006)

24 PS 6-687(a)(1)

School District Name : Baldwin-Whitehall SD	County : Allegheny	AUN Number : 103021102
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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 5/16/17
---	------------------------

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

**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 : Baldwin-Whitehall SD	County : Allegheny	AUN Number : 103021102
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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>
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$534,945.00 Function 2500, Object 200: \$677,441.00	All Worker's Compensation included in one budget line item for the entire District.
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.	Unassigned Fund Balance carried over from prior year.
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 carried over from prior year.
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 carried over from prior year.

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

<u>ITEM</u>	<u>AMOUNTS</u>
0810 Nonspendable Fund Balance	507,437
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,803,797
0840 Assigned Fund Balance	914,254
0850 Unassigned Fund Balance	4,472,887

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$9,190,938

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	40,168,304
7000 Revenue from State Sources	23,360,517
8000 Revenue from Federal Sources	1,237,160
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$64,765,981

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$73,956,919

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	33,190,915
6113 Public Utility Realty Taxes	55,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	4,875,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	820,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	64,500
6800 Revenues from Intermediate Sources / Pass-Through Funds	496,389
6910 Rentals	394,500
6940 Tuition from Patrons	12,500
6990 Refunds and Other Miscellaneous Revenue	179,500
REVENUE FROM LOCAL SOURCES	\$40,168,304
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,723,132
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,609,190
7311 Pupil Transportation Subsidy	1,400,124
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,229,995
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,662,227
7501 PA Accountability Grants	615,849
7810 State Share of Social Security and Medicare Taxes	1,200,000
7820 State Share of Retirement Contributions	4,800,000
REVENUE FROM STATE SOURCES	\$23,360,517
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	789,421
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	122,858
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	74,881
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	250,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$1,237,160
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	64,765,981

Act 1 Index (current): 3.3%
 Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$33,190,915
 Amount of Tax Relief for Homestead Exclusions \$1,662,227
 Total Approx. Tax Revenue: \$34,853,142
 Approx. Tax Levy for Tax Rate Calculation: \$36,409,864
 Allegheny Total

2016-17 Data

a. Assessed Value	\$1,838,106,940	\$1,838,106,940
b. Real Estate Mills	19.2500	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$1,605,596,160	\$1,605,596,160
d. Assessed Value	\$1,856,698,838	\$1,856,698,838
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations

f. 2016-17 Tax Levy \$35,383,559 \$35,383,559

(a * b)

2017-18 Calculations

g. Percent of Total Market Value 100.00000% 100.00000%

h. Rebalanced 2016-17 Tax Levy \$35,383,559 \$35,383,559

(f Total * g)

i. Base Mills Subject to Index 19.2500

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 95.51992% 95.51992%

k. Tax Levy Needed \$36,409,864 \$36,409,864

(Approx. Tax Levy * g)

I. 2017-18 Real Estate Tax Rate 19.6100

(k / d * 1000)

m. Tax Levy Generated by Mills \$36,409,864 \$36,409,864

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$34,747,637

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$33,190,915

(n * Est. Pct. Collection)

Act 1 Index (current): 3.3%
 Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$33,190,915**
 Amount of Tax Relief for Homestead Exclusions \$1,662,227
 Total Approx. Tax Revenue: **\$34,853,142**
 Approx. Tax Levy for Tax Rate Calculation: **\$36,409,864**

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index 19.8852
 (t * (1 + Index))
 q. Mills In Excess of Index 0.0000
 (if (t > p), (t - p))
 r. Maximum Tax Levy Based On Index \$36,920,828
 (p / 1000 * d) \$36,920,828
 IV. s. Millage Rate within Index? Yes
 (if l > p Then No)
 t. Tax Levy In Excess of Index \$0
 (if (m > r), (m - r))
 u. Tax Revenue In Excess of Index \$0
 (t * Est. Pct. Collection) \$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead \$7,553
 Number of Homestead/Farmstead Properties 11222
 Median Assessed Value of Homestead Properties \$114,300

AUN: 103021102 Baldwin-Whitehall SD
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Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$33,190,915

Amount of Tax Relief for Homestead Exclusions

\$1,662,227

Total Approx. Tax Revenue:

\$34,853,142

Approx. Tax Levy for Tax Rate Calculation:

\$36,409,864

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,662,227

Lowering RE Tax Rate

\$0

\$1,662,227

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,662,227

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	Current Real Estate Taxes Allegheny	19.2500	19.6100	1.88%	Yes	3.3%				
	Current Act 511 Taxes - Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes Current Act 511 Taxes -- Proportional Assessments	\$5.00	\$5.00	0.00%	Yes	3.3%				
6151	Current Act 511 Earned Income Taxes	0.5000%	0.5000%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.5000%	0.00%	Yes	3.3%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,202,918
1200 Special Programs - Elementary / Secondary	6,908,379
1300 Vocational Education	2,130,004
1400 Other Instructional Programs - Elementary / Secondary	7,011
1500 Nonpublic School Programs	25,000
Total Instruction	\$37,273,312
2000 Support Services	
2100 Support Services - Students	1,897,741
2200 Support Services - Instructional Staff	1,327,061
2300 Support Services - Administration	3,976,326
2400 Support Services - Pupil Health	564,571
2500 Support Services - Business	1,432,086
2600 Operation and Maintenance of Plant Services	5,441,431
2700 Student Transportation Services	4,286,959
2800 Support Services - Central	491,245
2900 Other Support Services	70,000
Total Support Services	\$19,287,420
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,437,469
3300 Community Services	17,992
Total Operation of Non-Instructional Services	\$1,455,461
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,578,897
Total Other Expenditures and Financing Uses	\$7,578,897
Total Estimated Expenditures and Other Financing Uses	\$66,445,090

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,739,230
200 Personnel Services - Employee Benefits	9,324,048
300 Purchased Professional and Technical Services	1,319,826
400 Purchased Property Services	43,430
500 Other Purchased Services	1,329,550
600 Supplies	445,834
800 Other Objects	1,000
Total Regular Programs - Elementary / Secondary	\$28,202,918
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,944,605
200 Personnel Services - Employee Benefits	1,802,074
300 Purchased Professional and Technical Services	1,144,500
500 Other Purchased Services	867,000
600 Supplies	86,600
700 Property	5,200
800 Other Objects	58,400
Total Special Programs - Elementary / Secondary	\$6,908,379
1300 Vocational Education	
100 Personnel Services - Salaries	844,185
200 Personnel Services - Employee Benefits	457,819
400 Purchased Property Services	800
500 Other Purchased Services	750,000
600 Supplies	77,200
Total Vocational Education	\$2,130,004
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,011
Total Other Instructional Programs - Elementary / Secondary	\$7,011
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	25,000
Total Nonpublic School Programs	\$25,000
Total Instruction	\$37,273,312
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,077,525
200 Personnel Services - Employee Benefits	597,816
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	2,000
600 Supplies	16,800
800 Other Objects	600
Total Support Services - Students	\$1,697,741

Description

Amount

2200 Support Services - Instructional Staff

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 600 Supplies

Total Support Services - Instructional Staff

\$1,327,061

2300 Support Services - Administration

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 800 Other Objects

Total Support Services - Administration

\$3,976,326

2400 Support Services - Pupil Health

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property

Total Support Services - Pupil Health

\$564,571

2500 Support Services - Business

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 500 Other Purchased Services
- 600 Supplies
- 800 Other Objects

Total Support Services - Business

\$1,432,086

2600 Operation and Maintenance of Plant Services

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Operation and Maintenance of Plant Services

\$5,441,431

2700 Student Transportation Services

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services

2,440,720

1,171,860

8,000

Description	Amount
500 Other Purchased Services	110,879
600 Supplies	394,000
700 Property	160,000
800 Other Objects	1,500
Total Student Transportation Services	\$4,286,939
2800 Support Services - Central	
100 Personnel Services - Salaries	307,478
200 Personnel Services - Employee Benefits	183,767
Total Support Services - Central	\$491,245
2900 Other Support Services	
500 Other Purchased Services	70,000
Total Other Support Services	\$70,000
Total Support Services	\$19,287,420
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	833,455
200 Personnel Services - Employee Benefits	329,795
300 Purchased Professional and Technical Services	90,250
400 Purchased Property Services	4,000
500 Other Purchased Services	1,000
600 Supplies	169,819
800 Other Objects	9,150
Total Student Activities	\$1,437,469
3300 Community Services	
100 Personnel Services - Salaries	5,700
200 Personnel Services - Employee Benefits	2,292
600 Supplies	10,000
Total Community Services	\$17,992
Total Operation of Non-Instructional Services	\$1,455,461
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,449,897
900 Other Uses of Funds	6,129,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,578,897
Total Other Expenditures and Financing Uses	\$7,578,897
TOTAL EXPENDITURES	\$66,445,050

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	7,000,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	85,000	85,000
Capital Reserve Fund - \$ 690, \$1850	915,000	915,000
Capital Reserve Fund - \$ 1431	200,000	200,000
Other Capital Projects Fund	200,000	200,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	850,000	850,000
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	\$9,050,000	\$7,050,000

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

\$9,050,000

\$7,050,000

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General 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 General Fund

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

Short-Term Payables

General Fund

06/30/2017 Estimate

06/30/2018 Projection

53,103,000

46,974,000

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

\$53,103,000

\$46,974,000

TOTAL INDEBTEDNESS

\$53,103,000

\$46,974,000

Account Description	Amounts
0810 Nonspendable Fund Balance	507,437
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,803,797
0840 Assigned Fund Balance	914,254
0850 Unassigned Fund Balance	2,793,778
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,511,829

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$8,019,266**