

FINAL GENERAL FUND BUDGET

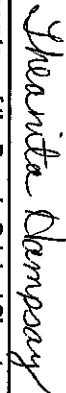
Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2017


President of the Board - Original Signature Required

Date


Secretary of the Board - Original Signature Required

Date


Chief School Administrator - Original Signature Required

Date
6/26/17

Mark R Cherpak

(412)884-6300 Extn :7475

Contact Person

Telephone

Extension

mcherpak@dwschools.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
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2017-2018 (compared to 2016-2017)?

Yes
No

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

Total Budgeted Expenditures	\$66140994
Ending Unassigned Fund Balance	\$5291967
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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 6/26/17
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DUE DATE: AUGUST 15, 2017

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 <i>Karen J Brown</i>	DATE 5/16/17
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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: \$590,517.00	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.

<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	496,896
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,803,797
0840 Assigned Fund Balance	914,254
0850 Unassigned Fund Balance	4,857,466
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,575,517</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	41,519,192
7000 Revenue from State Sources	23,360,393
8000 Revenue from Federal Sources	1,237,160
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$66,116,745</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$75,692,262</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	34,541,804
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 Intermediary Sources / Pass-Through Funds	496,388
6910 Rentals	386,500
6940 Tuition from Patrons	12,500
6990 Refunds and Other Miscellaneous Revenue	187,500

REVENUE FROM LOCAL SOURCES \$41,519,192**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	1,400,000
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 \$23,360,393**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) Reimbursements (Access)	250,000

REVENUE FROM FEDERAL SOURCES \$1,237,160**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 66,116,745**

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$34,541,804
Amount of Tax Relief for Homestead Exclusions	<u>\$1,662,227</u>
Total Approx. Tax Revenue:	\$36,204,031
Approx. Tax Levy for Tax Rate Calculation:	\$37,820,955

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	95.52826%	95.52826%
k. Tax Levy Needed	\$37,820,955	\$37,820,955
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	20.3700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$37,820,955	\$37,820,955
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$36,158,728
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$34,541,804
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$34,541,804

Amount of Tax Relief for Homestead Exclusions \$1,662,227

Total Approx. Tax Revenue: \$36,204,031

Approx. Tax Levy for Tax Rate Calculation: \$37,820,955

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	19.8852	
q. Mills In Excess of Index (if (l > p), (l - p))	0.4848	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$36,920,828	\$36,920,828
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$900,127	\$900,127
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$859,876	\$859,876

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,271	
Number of Homestead/Farmstead Properties	11222	11222
Median Assessed Value of Homestead Properties		\$114,300

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$34,541,804
Amount of Tax Relief for Homestead Exclusions	<u>\$1,662,227</u>
Total Approx. Tax Revenue:	\$36,204,031
Approx. Tax Levy for Tax Rate Calculation:	\$37,820,955
	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

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	1,856,698,838	20.3700	37,820,955			95.52826%	
Totals:	1,856,698,838		37,820,955	1,662,227	36,158,728	95.52826%	34,541,804

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	30,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 30,000 30,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,400,000	4,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	475,000	475,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 4,875,000 4,875,000

Total Act 511, Current Taxes 4,905,000

Act 511 Tax Limit -->	1,605,596,160	X	12	19,267,154
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2016-17 (Rebalanced)	2017-18	Percent Change in Rate			2016-17 (Rebalanced)	2017-18	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Allegheny	19.2500	20.3700	5.82%	No	3.3%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,925,546
1200 Special Programs - Elementary / Secondary	7,056,431
1300 Vocational Education	2,130,402
1400 Other Instructional Programs - Elementary / Secondary	7,011
1500 Nonpublic School Programs	25,000
Total Instruction	\$37,144,390
2000 Support Services	
2100 Support Services - Students	1,697,738
2200 Support Services - Instructional Staff	1,327,059
2300 Support Services - Administration	3,961,938
2400 Support Services - Pupil Health	564,570
2500 Support Services - Business	1,345,162
2600 Operation and Maintenance of Plant Services	5,384,796
2700 Student Transportation Services	4,269,742
2800 Support Services - Central	491,244
2900 Other Support Services	70,000
Total Support Services	\$19,112,249
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,437,467
3300 Community Services	17,991
Total Operation of Non-Instructional Services	\$1,455,458
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	\$66,140,994

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,631,008
200 Personnel Services - Employee Benefits	9,168,161
300 Purchased Professional and Technical Services	1,319,820
400 Purchased Property Services	42,680
500 Other Purchased Services	1,329,000
600 Supplies	433,877
800 Other Objects	1,000
Total Regular Programs - Elementary / Secondary	\$27,925,546
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,971,121
200 Personnel Services - Employee Benefits	1,811,610
300 Purchased Professional and Technical Services	1,244,500
500 Other Purchased Services	879,000
600 Supplies	86,600
700 Property	5,200
800 Other Objects	58,400
Total Special Programs - Elementary / Secondary	\$7,056,431
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	844,185
200 Personnel Services - Employee Benefits	457,817
400 Purchased Property Services	800
500 Other Purchased Services	750,000
600 Supplies	77,600
Total Vocational Education	\$2,130,402
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,011
Total Other Instructional Programs - Elementary / Secondary	\$7,011
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	25,000
Total Nonpublic School Programs	\$25,000
Total Instruction	\$37,144,390
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,077,525
200 Personnel Services - Employee Benefits	597,813
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	\$1,697,738

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	549,264
200 Personnel Services - Employee Benefits	321,645
300 Purchased Professional and Technical Services	440,650
600 Supplies	15,500
Total Support Services - Instructional Staff	\$1,327,059
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,143,268
200 Personnel Services - Employee Benefits	1,304,758
300 Purchased Professional and Technical Services	352,500
400 Purchased Property Services	6,000
500 Other Purchased Services	63,973
600 Supplies	44,689
800 Other Objects	46,750
Total Support Services - Administration	\$3,961,938
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	336,950
200 Personnel Services - Employee Benefits	210,120
400 Purchased Property Services	2,000
500 Other Purchased Services	500
600 Supplies	12,000
700 Property	3,000
Total Support Services - Pupil Health	\$564,570
2500 Support Services - Business	
100 Personnel Services - Salaries	534,945
200 Personnel Services - Employee Benefits	590,517
300 Purchased Professional and Technical Services	21,000
500 Other Purchased Services	88,700
600 Supplies	95,000
800 Other Objects	15,000
Total Support Services - Business	\$1,345,162
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,676,113
200 Personnel Services - Employee Benefits	1,147,767
300 Purchased Professional and Technical Services	485,000
400 Purchased Property Services	1,404,050
500 Other Purchased Services	274,366
600 Supplies	385,000
700 Property	10,000
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	\$5,384,796
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,440,720
200 Personnel Services - Employee Benefits	1,171,860
300 Purchased Professional and Technical Services	8,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	93,662
600 Supplies	394,000
700 Property	160,000
800 Other Objects	1,500
Total Student Transportation Services	\$4,269,742
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	307,478
200 Personnel Services - Employee Benefits	183,766
Total Support Services - Central	\$491,244
2900 <u>Other Support Services</u>	
500 Other Purchased Services	70,000
Total Other Support Services	\$70,000
Total Support Services	\$19,112,249
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	833,455
200 Personnel Services - Employee Benefits	329,793
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	\$1,437,467
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,700
200 Personnel Services - Employee Benefits	2,291
600 Supplies	10,000
Total Community Services	\$17,991
Total Operation of Non-Instructional Services	\$1,455,458
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
600 Supplies	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 <u>Debt Service / Other Expenditures and Financing Uses</u>	
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	\$66,140,994

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

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		
Capital Reserve Fund - § 1431	915,000	915,000
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

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 **\$9,050,000** **\$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

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		

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	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	496,896
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,345,047
0840 Assigned Fund Balance	914,254
0850 Unassigned Fund Balance	5,291,967
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,551,268

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,048,164
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