

LEA Name : Wilson SD

Class : 2

AUN Number : 114069103


County : Berks

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

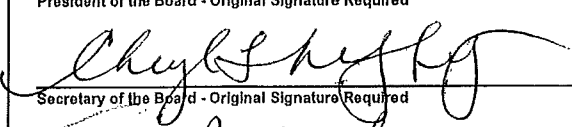
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2017


President of the Board - Original Signature Required

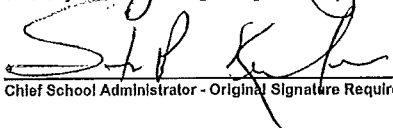
Date

6-19-17


Secretary of the Board - Original Signature Required

Date

6-19-17


Chief School Administrator - Original Signature Required

Date

6-14-17

Christine Schlosman

Contact Person

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ITEM	AMOUNTS	
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	4,774,743	
0840 Assigned Fund Balance	1,000,000	
0850 Unassigned Fund Balance	4,496,560	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,271,303</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	75,997,389	
7000 Revenue from State Sources	24,102,788	
8000 Revenue from Federal Sources	1,160,640	
9000 Other Financing Sources	223,000	
Total Estimated Revenues And Other Financing Sources		<u>\$101,483,817</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$111,755,120</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	62,646,515
6112 Interim Real Estate Taxes	230,000
6113 Public Utility Realty Taxes	79,093
6114 Payments in Lieu of Current Taxes - State / Local	1,015
6120 Current Per Capita Taxes, Section 679	123,000
6140 Current Act 511 Taxes - Flat Rate Assessments	242,000
6150 Current Act 511 Taxes - Proportional Assessments	8,930,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,068,000
6500 Earnings on Investments	120,000
6700 Revenues from LEA Activities	382,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,031,697
6910 Rentals	172,000
6920 Contributions and Donations from Private Sources	37,500
6940 Tuition from Patrons	476,250
6960 Services Provided Other Local Governmental Units / LEAs	134,630
6980 Revenue from Community Services Activities	112,500
6990 Refunds and Other Miscellaneous Revenue	210,589
REVENUE FROM LOCAL SOURCES	\$75,997,389
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,941,819
7160 Tuition for Orphans Subsidy	175,000
7271 Special Education funds for School-Aged Pupils	2,413,286
7311 Pupil Transportation Subsidy	733,874
7312 Nonpublic and Charter School Pupil Transportation Subsidy	102,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,350,782
7330 Health Services (Medical, Dental, Nurse, Act 25)	115,175
7340 State Property Tax Reduction Allocation	1,383,056
7505 Ready to Learn Block Grant	579,495
7810 State Share of Social Security and Medicare Taxes	1,747,597
7820 State Share of Retirement Contributions	7,560,704
REVENUE FROM STATE SOURCES	\$24,102,788
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	736,264
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	103,468

	Amount
REVENUE FROM FEDERAL SOURCES	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	45,908
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$1,160,640
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	223,000
OTHER FINANCING SOURCES	\$223,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	101,483,817

2017-2018 Final General Fund Budget

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Real Estate Tax Rate (RETR) Report

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

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Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$62,646,515
 Amount of Tax Relief for Homestead Exclusions \$1,383,204
 Total Approx. Tax Revenue: \$64,029,719
 Approx. Tax Levy for Tax Rate Calculation: \$65,967,240

Berks

Total

2016-17 Data

a. Assessed Value	\$2,595,172,000	\$2,595,172,000
b. Real Estate Mills	24.9500	

I. 2017-18 Data

c. 2015 STEB Market Value	\$3,250,044,172	\$3,250,044,172
d. Assessed Value	\$2,608,431,800	\$2,608,431,800
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations

f. 2016-17 Tax Levy	\$64,749,541	\$64,749,541
(a * b)		

2017-18 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$64,749,541	\$64,749,541
(f Total * g)		
i. Base Mills Subject to Index	24.9500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$65,967,240	\$65,967,240
(Approx. Tax Levy * g)		
l. 2017-18 Real Estate Tax Rate	25.2900	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$65,967,240	\$65,967,240
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$64,584,036
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$62,646,515
(n * Est. Pct. Collection)		

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Real Estate Tax Rate (RETR) Report

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

Page - 2 of 3

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$62,646,515
 Amount of Tax Relief for Homestead Exclusions: \$1,383,204
 Total Approx. Tax Revenue: \$64,029,719
 Approx. Tax Levy for Tax Rate Calculation: \$65,967,240

Berks

Total

Index Maximums

p. Maximum Mills Based On Index ($l * (1 + \text{Index})$)	25.7234	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$67,097,735	\$67,097,735
IV. s. Millage Rate within Index? (if $l > p$ Then No)	Yes	
t. Tax Levy In Excess of Index (if $(m > r)$, $(m - r)$)	\$0	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,010	
Number of Homestead/Farmstead Properties	9101	9101
Median Assessed Value of Homestead Properties		\$119,500

Act 1 Index (current): 3.1%	
Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$62,646,515
Amount of Tax Relief for Homestead Exclusions	<u>\$1,383,204</u>
Total Approx. Tax Revenue:	\$64,029,719
Approx. Tax Levy for Tax Rate Calculation:	\$65,967,240
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,383,056	Lowering RE Tax Rate	\$0	\$1,383,056
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$148			\$148
Amount of Tax Relief from State/Local Sources				\$1,383,204

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Berks	2,608,431,800	25.2900	65,967,240			97.000000%	
Totals:	2,608,431,800		65,967,240	-	1,383,204	=	64,584,036 X
							97.000000% = 62,646,515

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00			123,000
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	123,000	123,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	119,000	119,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			242,000	242,000
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,800,000	5,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	980,000	980,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.000	2,150,000	2,150,000
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			8,930,000	8,930,000
Total Act 511, Current Taxes				9,172,000
Act 511 Tax Limit -->		3,250,044,172 X	12	39,000,530
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u>									
	Berks	24.9500	25.2900	1.37%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	3.1%				

2017-2018 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Budget Summary

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	41,135,481
1200 Special Programs - Elementary / Secondary	15,757,810
1300 Vocational Education	2,790,646
1400 Other Instructional Programs - Elementary / Secondary	355,592
1500 Nonpublic School Programs	33,000
Total Instruction	\$60,072,529
2000 Support Services	
2100 Support Services - Students	3,477,181
2200 Support Services - Instructional Staff	6,053,916
2300 Support Services - Administration	5,460,015
2400 Support Services - Pupil Health	844,825
2500 Support Services - Business	930,732
2600 Operation and Maintenance of Plant Services	7,513,312
2700 Student Transportation Services	2,823,249
2800 Support Services - Central	781,764
2900 Other Support Services	217,280
Total Support Services	\$28,102,274
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,525,822
3300 Community Services	154,092
Total Operation of Non-Instructional Services	\$2,679,914
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	11,823,100
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$12,823,100
Total Estimated Expenditures and Other Financing Uses	\$103,677,817

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	24,167,394
200 Personnel Services - Employee Benefits	14,532,908
300 Purchased Professional and Technical Services	176,083
400 Purchased Property Services	311,823
500 Other Purchased Services	635,000
600 Supplies	1,246,998
700 Property	54,650
800 Other Objects	10,625
Total Regular Programs - Elementary / Secondary	\$41,135,481
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,871,897
200 Personnel Services - Employee Benefits	4,369,087
300 Purchased Professional and Technical Services	589,850
400 Purchased Property Services	3,300
500 Other Purchased Services	2,542,416
600 Supplies	364,960
700 Property	15,000
800 Other Objects	1,300
Total Special Programs - Elementary / Secondary	\$15,757,810
1300 Vocational Education	
100 Personnel Services - Salaries	908,136
200 Personnel Services - Employee Benefits	530,085
300 Purchased Professional and Technical Services	400
400 Purchased Property Services	3,000
500 Other Purchased Services	1,298,525
600 Supplies	50,500
Total Vocational Education	\$2,790,646
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	80,685
200 Personnel Services - Employee Benefits	33,007
300 Purchased Professional and Technical Services	3,100
400 Purchased Property Services	3,300
500 Other Purchased Services	235,500
Total Other Instructional Programs - Elementary / Secondary	\$355,592
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	33,000
Total Nonpublic School Programs	\$33,000
Total Instruction	\$60,072,529
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,085,987
200 Personnel Services - Employee Benefits	1,298,909

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	41,592
400 Purchased Property Services	4,525
500 Other Purchased Services	8,052
600 Supplies	35,520
800 Other Objects	2,596
Total Support Services - Students	\$3,477,181
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,375,150
200 Personnel Services - Employee Benefits	1,703,195
300 Purchased Professional and Technical Services	72,830
400 Purchased Property Services	745,554
500 Other Purchased Services	167,595
600 Supplies	778,342
700 Property	193,500
800 Other Objects	17,750
Total Support Services - Instructional Staff	\$6,053,916
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,886,989
200 Personnel Services - Employee Benefits	1,843,636
300 Purchased Professional and Technical Services	483,200
400 Purchased Property Services	5,200
500 Other Purchased Services	127,020
600 Supplies	61,620
700 Property	400
800 Other Objects	51,950
Total Support Services - Administration	\$5,460,015
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	524,237
200 Personnel Services - Employee Benefits	293,913
300 Purchased Professional and Technical Services	7,660
400 Purchased Property Services	2,100
500 Other Purchased Services	340
600 Supplies	16,575
Total Support Services - Pupil Health	\$844,825
2500 Support Services - Business	
100 Personnel Services - Salaries	489,704
200 Personnel Services - Employee Benefits	347,415
300 Purchased Professional and Technical Services	42,213
400 Purchased Property Services	6,700
500 Other Purchased Services	9,200
600 Supplies	11,800
700 Property	12,700
800 Other Objects	11,000
Total Support Services - Business	\$930,732
2600 Operation and Maintenance of Plant Services	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,491,149
200 Personnel Services - Employee Benefits	1,926,866
300 Purchased Professional and Technical Services	62,880
400 Purchased Property Services	785,777
500 Other Purchased Services	236,787
600 Supplies	1,981,829
700 Property	15,409
800 Other Objects	12,615
Total Operation and Maintenance of Plant Services	\$7,513,312
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,500,541
200 Personnel Services - Employee Benefits	642,908
300 Purchased Professional and Technical Services	39,750
400 Purchased Property Services	33,800
500 Other Purchased Services	298,600
600 Supplies	303,000
800 Other Objects	4,650
Total Student Transportation Services	\$2,823,249
2800 Support Services - Central	
100 Personnel Services - Salaries	351,314
200 Personnel Services - Employee Benefits	249,900
300 Purchased Professional and Technical Services	144,506
400 Purchased Property Services	3,600
500 Other Purchased Services	20,400
600 Supplies	8,300
800 Other Objects	3,744
Total Support Services - Central	\$781,764
2900 Other Support Services	
400 Purchased Property Services	6,720
500 Other Purchased Services	210,560
Total Other Support Services	\$217,280
Total Support Services	\$28,102,274
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,294,459
200 Personnel Services - Employee Benefits	651,446
300 Purchased Professional and Technical Services	167,656
400 Purchased Property Services	31,479
500 Other Purchased Services	71,480
600 Supplies	256,556
800 Other Objects	52,746
Total Student Activities	\$2,525,822
3300 Community Services	
100 Personnel Services - Salaries	57,723

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	22,869
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	8,000
600 Supplies	10,500
Total Community Services	\$154,092
Total Operation of Non-Instructional Services	\$2,679,914
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	11,823,100
Total Interfund Transfers - Out	\$11,823,100
5900 Budgetary Reserve	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$12,823,100
TOTAL EXPENDITURES	\$103,677,817

2017-2018 Final General Fund Budget

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Schedule Of Cash And Investments (CAIN)

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<u>Cash and Short-Term Investments</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	18,500,000	18,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	9,650,000	7,550,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
Child Care Operations Fund	600,000	600,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	30,000	30,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$29,480,000	\$27,380,000

<u>Long-Term Investments</u>	<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	\$29,480,000	\$27,380,000

2017-2018 Final General Fund Budget

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Schedule Of Indebtedness (DEBT)

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<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
0510 Bonds Payable	76,790,000	67,720,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,200,000	1,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,000,000	3,000,000
0599 Other Long-Term Liabilities		
Total General Fund	\$80,990,000	\$71,920,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term 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

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	78,000	78,000
0599 Other Long-Term Liabilities		
Total Food Service / Cafeteria Operations Fund	\$78,000	\$78,000
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)	12,400	12,400
0599 Other Long-Term Liabilities		
Total Child Care Operations Fund	\$12,400	\$12,400
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		

2017-2018 Final General Fund Budget

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Schedule Of Indebtedness (DEBT)

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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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$81,080,400	\$72,010,400

<u>Short-Term Payables</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	13,700,000	13,700,000
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	250,000	250,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	90,000	90,000
Child Care Operations Fund	134,000	134,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$14,374,000	\$14,374,000
TOTAL INDEBTEDNESS	\$95,454,400	\$86,384,400

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,580,743
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,496,560
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,077,303

5900 Budgetary Reserve	1,000,000
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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,077,303
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