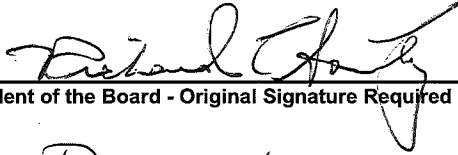


FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2017



President of the Board - Original Signature Required

6-12-2017

Date



Secretary of the Board - Original Signature Required

6-12-2017

Date



Chief School Administrator - Original Signature Required

6-12-2017

Date

Martha Kew

(610)892-3470

Extn :

Contact Person

Telephone

Extension

mkew@wssd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wallingford-Swarthmore SD	COUNTY : Delaware	AUN : 125239603
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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

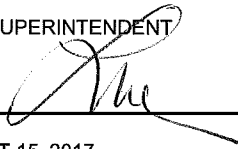
If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$78569840
Ending Unassigned Fund Balance	\$6189339
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.9%

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 6-12-17
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DUE DATE: AUGUST 15, 2017

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET**

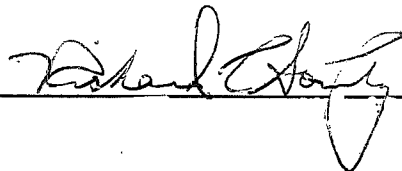
24 PS 6-687(a)(1)

(03/2006)

School District Name : Wallingford-Swarthmore SD	County : Delaware	AUN Number : 125239603
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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 <i>June 12, 2017</i>
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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>
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$478,001.00 Function 2800, Object 200: \$593,559.00	Function 2800, Object 200 includes the workers compensation insurance premium - \$278,500.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	\$400,000 budgetary reserve for unanticipated expenditures that occur during fiscal period.
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 of 7.87% - Amount is within fund balance limit of 8%.
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: \$1,300,000 PSERS Stabilization, \$650,000 Self Insurance Cost Stabilization

<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	1,950,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,358,949
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,308,949</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	61,878,033
7000 Revenue from State Sources	15,351,412
8000 Revenue from Federal Sources	170,785
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$77,400,230</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$86,709,179</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	58,494,269
6112 Interim Real Estate Taxes	90,000
6113 Public Utility Realty Taxes	65,000
6120 Current Per Capita Taxes, Section 679	52,000
6140 Current Act 511 Taxes - Flat Rate Assessments	52,000
6150 Current Act 511 Taxes - Proportional Assessments	525,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,210,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	528,912
6910 Rentals	170,000
6940 Tuition from Patrons	364,054
6990 Refunds and Other Miscellaneous Revenue	156,798
REVENUE FROM LOCAL SOURCES	\$61,878,033
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,386,800
7160 Tuition for Orphans Subsidy	3,500
7271 Special Education funds for School-Aged Pupils	1,984,133
7311 Pupil Transportation Subsidy	620,544
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	504,763
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	1,838,072
7505 Ready to Learn Block Grant	252,951
7810 State Share of Social Security and Medicare Taxes	1,271,125
7820 State Share of Retirement Contributions	5,419,524
REVENUE FROM STATE SOURCES	\$15,351,412
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	106,438
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	64,347
REVENUE FROM FEDERAL SOURCES	\$170,785
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	77,400,230

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Additional Mills For Community College:
0.4190

Approx. Tax Revenue from RE Taxes: **\$58,325,497**
 Amount of Tax Relief for Homestead Exclusions **\$1,838,072**
 Total Approx. Tax Revenue: **\$60,163,569**
 Approx. Tax Levy for Tax Rate Calculation: **\$61,967,450**

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro	Total
2016-17 Data			
a. Assessed Value	\$985,182,163	\$406,451,865	\$1,391,634,028
b. Real Estate Mills	42.9772	42.9772	42.9772
I. 2017-18 Data			
c. 2015 STEB Market Value	\$1,405,592,967	\$614,028,331	\$2,019,621,298
d. Assessed Value	\$985,433,836	\$415,254,885	\$1,400,688,721
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2016-17 Calculations			
f. 2016-17 Tax Levy (a * b)	\$42,340,371	\$17,468,163	\$59,808,534
2017-18 Calculations			
g. Percent of Total Market Value	69.59686%	30.40314%	100.00000%
h. Rebalanced 2016-17 Tax Levy (f Total * g)			\$59,808,534
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	42.9772	42.9772	42.9772
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%	97.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)			\$61,967,450
I. 2017-18 Real Estate Tax Rate (k / d * 1000)	44.2407	44.2407	44.2407
iii. m. Tax Levy Generated by Mills (l / 1000 * d)	\$43,596,283	\$18,371,167	\$61,967,450
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$60,129,378
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$58,325,497

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Additional Mills For Community College:
0.4190

Approx. Tax Revenue from RE Taxes: \$58,325,497

Amount of Tax Relief for Homestead Exclusions \$1,838,072

Total Approx. Tax Revenue: \$60,163,569

Approx. Tax Levy for Tax Rate Calculation: \$61,967,450

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	44.0516	44.0516	44.0516
q. Mills In Excess of Index (if (l > p), (l - p))	0.1891	0.1891	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$43,409,937	\$18,292,642	\$61,702,579
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$186,346	\$78,525	\$264,871
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$180,756	\$76,169	\$256,925
v. 2015-2016 Total Real Estate Mills	44.2407	44.6597	
w. Tax Levy Generated By Mills (Line m)	\$43,596,283	\$18,371,167	\$61,967,450
V. x. Tax Levy Generated By Additional Mills (Additional Mills / 1000 * d)	\$0	\$173,992	\$173,992
y. Tax Levy minus Tax Relief for Homestead Exclusions			\$60,303,370
z. Net Tax Revenue Generated by Mills (y * j)			\$58,494,269
Information Related to Property Tax Relief			
V1. Assessed Value Exclusion per Homestead	\$8,297	\$8,297	
Number of Homestead/Farmstead Properties	3714	1293	5007
Median Assessed Value of Homestead Properties			\$178,560

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Additional Mills For Community College:
0.4190

Approx. Tax Revenue from RE Taxes:

\$58,325,497

Amount of Tax Relief for Homestead Exclusions

\$1,838,072

Total Approx. Tax Revenue:

\$60,163,569

Approx. Tax Levy for Tax Rate Calculation:

\$61,967,450

	Delaware	Delaware		Total
	Nether P Twp / Rose V Boro	Rutledge / Swarthmore Boro		

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,838,072	Lowering RE Tax Rate	\$0	\$1,838,072
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,838,072

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>
Delaware	985,433,836	44.2407	43,596,283			97.00000%	
Delaware	415,254,885	44.6597	18,545,159			97.00000%	
Totals:	1,400,688,721		62,141,442	1,838,072	60,303,370	97.00000%	58,494,269

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			52,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	52,000	52,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
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			52,000	52,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	525,000	525,000
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			525,000	525,000
Total Act 511, Current Taxes				577,000
Act 511 Tax Limit -->		2,019,621,298	12	24,235,456
		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>									
	Nether P Twp / Rose V Boro	42.9772	44.2407	2.94%	No	2.5%				
	Rutledge / Swarthmore Boro	42.9772	44.2407	2.94%	No	2.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	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	33,415,918
1200 Special Programs - Elementary / Secondary	13,375,844
1300 Vocational Education	367,714
1400 Other Instructional Programs - Elementary / Secondary	136,340
1600 Adult Education Programs	173,912
Total Instruction	\$47,469,728
2000 Support Services	
2100 Support Services - Students	2,739,566
2200 Support Services - Instructional Staff	2,481,738
2300 Support Services - Administration	4,795,724
2400 Support Services - Pupil Health	918,416
2500 Support Services - Business	978,390
2600 Operation and Maintenance of Plant Services	4,507,659
2700 Student Transportation Services	3,665,183
2800 Support Services - Central	1,490,736
2900 Other Support Services	49,479
Total Support Services	\$21,626,891
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,503,856
Total Operation of Non-Instructional Services	\$1,503,856
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,551,865
5200 Interfund Transfers - Out	17,500
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$7,969,365
Total Estimated Expenditures and Other Financing Uses	\$78,569,840

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	19,279,978
200 Personnel Services - Employee Benefits	12,420,803
300 Purchased Professional and Technical Services	370,994
400 Purchased Property Services	633,969
500 Other Purchased Services	138,497
600 Supplies	567,352
800 Other Objects	4,325
Total Regular Programs - Elementary / Secondary	\$33,415,918
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,576,960
200 Personnel Services - Employee Benefits	3,155,415
300 Purchased Professional and Technical Services	3,142,985
400 Purchased Property Services	136,000
500 Other Purchased Services	2,272,884
600 Supplies	91,050
800 Other Objects	550
Total Special Programs - Elementary / Secondary	\$13,375,844
1300 Vocational Education	
500 Other Purchased Services	367,714
Total Vocational Education	\$367,714
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	62,313
200 Personnel Services - Employee Benefits	49,027
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	5,000
Total Other Instructional Programs - Elementary / Secondary	\$136,340
1600 Adult Education Programs	
500 Other Purchased Services	173,912
Total Adult Education Programs	\$173,912
Total Instruction	\$47,469,728
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,591,465
200 Personnel Services - Employee Benefits	969,349
300 Purchased Professional and Technical Services	99,800
400 Purchased Property Services	2,530
500 Other Purchased Services	2,920
600 Supplies	72,062
800 Other Objects	1,440
Total Support Services - Students	\$2,739,566
2200 Support Services - Instructional Staff	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,354,604
200 Personnel Services - Employee Benefits	876,642
300 Purchased Professional and Technical Services	127,053
400 Purchased Property Services	8,684
500 Other Purchased Services	17,518
600 Supplies	93,597
700 Property	2,000
800 Other Objects	1,640
Total Support Services - Instructional Staff	\$2,481,738
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,252,896
200 Personnel Services - Employee Benefits	1,383,081
300 Purchased Professional and Technical Services	263,950
400 Purchased Property Services	27,736
500 Other Purchased Services	124,427
600 Supplies	89,400
800 Other Objects	654,234
Total Support Services - Administration	\$4,795,724
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	297,338
200 Personnel Services - Employee Benefits	209,314
300 Purchased Professional and Technical Services	398,204
400 Purchased Property Services	1,050
600 Supplies	12,510
Total Support Services - Pupil Health	\$918,416
2500 Support Services - Business	
100 Personnel Services - Salaries	477,133
200 Personnel Services - Employee Benefits	342,820
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	35,037
500 Other Purchased Services	11,200
600 Supplies	69,700
800 Other Objects	41,500
Total Support Services - Business	\$978,390
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,067,076
200 Personnel Services - Employee Benefits	701,014
300 Purchased Professional and Technical Services	62,000
400 Purchased Property Services	1,571,271
500 Other Purchased Services	208,760
600 Supplies	839,338
700 Property	52,000
800 Other Objects	6,200
Total Operation and Maintenance of Plant Services	\$4,507,659
2700 Student Transportation Services	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,604,816
200 Personnel Services - Employee Benefits	1,304,476
300 Purchased Professional and Technical Services	18,010
400 Purchased Property Services	398,430
500 Other Purchased Services	123,750
600 Supplies	206,329
800 Other Objects	9,372
Total Student Transportation Services	\$3,665,183
2800 Support Services - Central	
100 Personnel Services - Salaries	478,001
200 Personnel Services - Employee Benefits	593,559
300 Purchased Professional and Technical Services	79,716
400 Purchased Property Services	30,800
500 Other Purchased Services	95,850
600 Supplies	192,385
700 Property	19,400
800 Other Objects	1,025
Total Support Services - Central	\$1,490,736
2900 Other Support Services	
500 Other Purchased Services	49,479
Total Other Support Services	\$49,479
Total Support Services	\$21,626,891
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	790,693
200 Personnel Services - Employee Benefits	326,687
300 Purchased Professional and Technical Services	121,782
400 Purchased Property Services	25,933
500 Other Purchased Services	78,840
600 Supplies	93,821
700 Property	35,500
800 Other Objects	30,600
Total Student Activities	\$1,503,856
Total Operation of Non-Instructional Services	\$1,503,856
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,704,865
900 Other Uses of Funds	4,847,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,551,865
5200 Interfund Transfers - Out	
900 Other Uses of Funds	17,500
Total Interfund Transfers - Out	\$17,500
5900 Budgetary Reserve	

<u>Description</u>	<u>Amount</u>
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$7,969,365
TOTAL EXPENDITURES	\$78,569,840

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	9,268,240	8,188,630
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	4,758,744	4,291,989
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	120,000	120,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$14,196,984	\$12,650,619

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

\$14,196,984

\$12,650,619

Long-Term Indebtedness

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
0510 Bonds Payable	78,209,384	73,357,384
0520 Extended-Term Financing Agreements Payable	1,186,698	1,100,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	879,000	879,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,566,000	1,566,000
0599 Other Long-Term Liabilities		
Total General Fund	\$81,841,082	\$76,902,384

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

\$81,841,082

\$76,902,384

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS **\$81,841,082** **\$76,902,384**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,950,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,189,339
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,139,339
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,539,339