

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2017



President of the Board - Original Signature Required

6/20/17

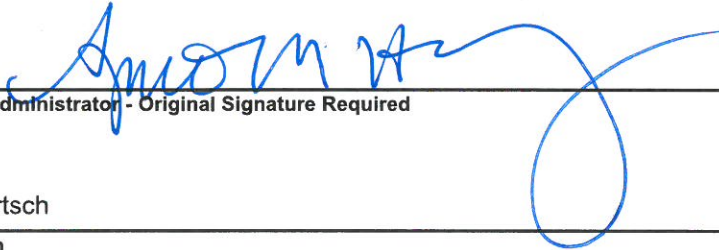
Date



Secretary of the Board - Original Signature Required

6/20/17

Date



Chief School Administrator - Original Signature Required

6/20/17

Date

Nathan Wertsch

Contact Person

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Extn :

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Warwick SD	COUNTY : Lancaster	AUN : 113369003
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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	\$70508932
Ending Unassigned Fund Balance	\$5007020
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.1%

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 6/20/17
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DUE DATE: AUGUST 15, 2017

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

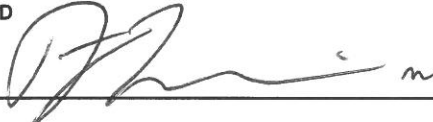
24 PS 6-687(a)(1)

(03/2006)

School District Name : Warwick SD	County : Lancaster	AUN Number : 113369003
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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
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve for unexpected expenses
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.	Maintain a fund balance per board policy for unplanned expenses
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Maintain a fund balance for PSERS stabilization, projected operating deficit, construction and improvements, and capital expenditures

<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	9,716,097
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,007,020
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,723,117</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	48,428,475
7000 Revenue from State Sources	21,383,481
8000 Revenue from Federal Sources	598,976
9000 Other Financing Sources	98,000
Total Estimated Revenues And Other Financing Sources	<u>\$70,508,932</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$85,232,049</u>

LEA : 113369003 Warwick SD

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	40,356,848
6112 Interim Real Estate Taxes	235,000
6113 Public Utility Realty Taxes	50,000
6150 Current Act 511 Taxes - Proportional Assessments	5,975,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	264,200
6700 Revenues from LEA Activities	170,110
6800 Revenues from Intermediary Sources / Pass-Through Funds	554,817
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	140,000
6940 Tuition from Patrons	102,500
6990 Refunds and Other Miscellaneous Revenue	30,000

REVENUE FROM LOCAL SOURCES \$48,428,475**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	9,837,692
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	2,276,151
7311 Pupil Transportation Subsidy	709,700
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,125,052
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	929,034
7505 Ready to Learn Block Grant	533,160
7810 State Share of Social Security and Medicare Taxes	1,113,205
7820 State Share of Retirement Contributions	4,739,487

REVENUE FROM STATE SOURCES \$21,383,481**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	442,666
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	106,310
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000

REVENUE FROM FEDERAL SOURCES \$598,976**OTHER FINANCING SOURCES**

9350 Enterprise Fund Transfers	98,000
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OTHER FINANCING SOURCES \$98,000**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 70,508,932**

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$40,356,848

Amount of Tax Relief for Homestead Exclusions \$929,034

Total Approx. Tax Revenue: \$41,285,882

Approx. Tax Levy for Tax Rate Calculation: \$42,591,668

Lancaster

Total

2016-17 Data		
a. Assessed Value	\$2,003,978,767	\$2,003,978,767
b. Real Estate Mills	20.7474	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$2,268,122,009	\$2,268,122,009
d. Assessed Value	\$2,012,620,000	\$2,012,620,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$41,577,349	\$41,577,349
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$41,577,349	\$41,577,349
(f Total * g)		
i. Base Mills Subject to Index	20.7474	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.86581%	96.86581%
k. Tax Levy Needed	\$42,591,668	\$42,591,668
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	21.1623	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$42,591,668	\$42,591,668
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$41,662,634
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$40,356,848
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$40,356,848
Amount of Tax Relief for Homestead Exclusions	<u>\$929,034</u>
Total Approx. Tax Revenue:	\$41,285,882
Approx. Tax Levy for Tax Rate Calculation:	\$42,591,668

Lancaster

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.3698	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$43,009,287	\$43,009,287
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 * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,474.00	
Number of Homestead/Farmstead Properties	8020	8020
Median Assessed Value of Homestead Properties		\$148,000

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$40,356,848
Amount of Tax Relief for Homestead Exclusions	<u>\$929,034</u>
Total Approx. Tax Revenue:	\$41,285,882
Approx. Tax Levy for Tax Rate Calculation:	\$42,591,668
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$929,034	Lowering RE Tax Rate	\$0	\$929,034
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$929,034

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>
Lancaster	2,012,620,000	21.1623	42,591,668			96.86581%	
Totals:	2,012,620,000		42,591,668	929,034 =	41,662,634 X	96.86581% =	40,356,848

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

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<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	0.650%	0.000%	5,350,000	5,350,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	625,000	625,000
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 5,975,000 5,975,000

Total Act 511, Current Taxes 5,975,000

Act 511 Tax Limit -->	2,268,122,009 X	12	27,217,464
	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> Lancaster	20.7474	21.1623	2.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.650%	0.650%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,157,407
1200 Special Programs - Elementary / Secondary	10,235,134
1300 Vocational Education	880,000
1400 Other Instructional Programs - Elementary / Secondary	801,358
1600 Adult Education Programs	12,402
Total Instruction	\$41,086,301
2000 Support Services	
2100 Support Services - Students	2,089,439
2200 Support Services - Instructional Staff	3,622,985
2300 Support Services - Administration	3,634,397
2400 Support Services - Pupil Health	823,083
2500 Support Services - Business	810,113
2600 Operation and Maintenance of Plant Services	4,454,979
2700 Student Transportation Services	2,598,082
2800 Support Services - Central	406,345
2900 Other Support Services	33,750
Total Support Services	\$18,473,173
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,527,625
3300 Community Services	90,200
Total Operation of Non-Instructional Services	\$1,617,825
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	95,000
5200 Interfund Transfers - Out	8,986,633
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$9,331,633
Total Estimated Expenditures and Other Financing Uses	\$70,508,932

2017-2018 Final General Fund Budget

LEA : 113369003 Warwick SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,317,609
200 Personnel Services - Employee Benefits	10,730,950
300 Purchased Professional and Technical Services	763,700
400 Purchased Property Services	175,363
500 Other Purchased Services	608,800
600 Supplies	560,485
700 Property	500
Total Regular Programs - Elementary / Secondary	\$29,157,407
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,268,809
200 Personnel Services - Employee Benefits	2,673,116
300 Purchased Professional and Technical Services	2,996,968
400 Purchased Property Services	3,455
500 Other Purchased Services	249,000
600 Supplies	30,886
700 Property	12,000
800 Other Objects	900
Total Special Programs - Elementary / Secondary	\$10,235,134
1300 <u>Vocational Education</u>	
500 Other Purchased Services	880,000
Total Vocational Education	\$880,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	468,950
200 Personnel Services - Employee Benefits	307,258
300 Purchased Professional and Technical Services	12,500
500 Other Purchased Services	2,350
600 Supplies	10,300
Total Other Instructional Programs - Elementary / Secondary	\$801,358
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	8,810
200 Personnel Services - Employee Benefits	3,592
Total Adult Education Programs	\$12,402
Total Instruction	\$41,086,301
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,229,517
200 Personnel Services - Employee Benefits	793,575
300 Purchased Professional and Technical Services	14,150
400 Purchased Property Services	10,800
500 Other Purchased Services	5,617
600 Supplies	24,855
700 Property	10,000

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	925
Total Support Services - Students	\$2,089,439
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,508,339
200 Personnel Services - Employee Benefits	964,550
300 Purchased Professional and Technical Services	24,750
400 Purchased Property Services	91,030
500 Other Purchased Services	6,553
600 Supplies	120,860
700 Property	866,603
800 Other Objects	40,300
Total Support Services - Instructional Staff	\$3,622,985
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,909,250
200 Personnel Services - Employee Benefits	1,253,532
300 Purchased Professional and Technical Services	143,005
400 Purchased Property Services	22,800
500 Other Purchased Services	235,895
600 Supplies	32,650
700 Property	10,300
800 Other Objects	26,965
Total Support Services - Administration	\$3,634,397
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	456,850
200 Personnel Services - Employee Benefits	343,508
300 Purchased Professional and Technical Services	8,700
400 Purchased Property Services	3,200
500 Other Purchased Services	825
600 Supplies	8,200
700 Property	1,700
800 Other Objects	100
Total Support Services - Pupil Health	\$823,083
2500 Support Services - Business	
100 Personnel Services - Salaries	367,238
200 Personnel Services - Employee Benefits	236,625
300 Purchased Professional and Technical Services	97,100
400 Purchased Property Services	41,625
500 Other Purchased Services	51,175
600 Supplies	12,750
700 Property	2,500
800 Other Objects	1,100
Total Support Services - Business	\$810,113
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,459,694
200 Personnel Services - Employee Benefits	1,203,240

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	159,450
400 Purchased Property Services	146,970
500 Other Purchased Services	63,200
600 Supplies	1,257,600
700 Property	162,250
800 Other Objects	2,575
Total Operation and Maintenance of Plant Services	\$4,454,979
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	61,217
200 Personnel Services - Employee Benefits	41,249
300 Purchased Professional and Technical Services	3,250
400 Purchased Property Services	350
500 Other Purchased Services	2,244,066
600 Supplies	500
700 Property	250
800 Other Objects	247,200
Total Student Transportation Services	\$2,598,082
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	246,367
200 Personnel Services - Employee Benefits	151,653
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	1,400
500 Other Purchased Services	4,350
600 Supplies	425
700 Property	350
800 Other Objects	300
Total Support Services - Central	\$406,345
2900 <u>Other Support Services</u>	
500 Other Purchased Services	33,750
Total Other Support Services	\$33,750
Total Support Services	\$18,473,173
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	800,740
200 Personnel Services - Employee Benefits	378,800
300 Purchased Professional and Technical Services	105,435
400 Purchased Property Services	2,200
500 Other Purchased Services	69,975
600 Supplies	67,100
700 Property	53,725
800 Other Objects	49,650
Total Student Activities	\$1,527,625
3300 <u>Community Services</u>	
500 Other Purchased Services	57,500

<u>Description</u>	<u>Amount</u>
800 Other Objects	32,700
Total Community Services	\$90,200
Total Operation of Non-Instructional Services	\$1,617,825
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	10,000
900 Other Uses of Funds	85,000
Total Debt Service / Other Expenditures and Financing Uses	\$95,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	8,986,633
Total Interfund Transfers - Out	\$8,986,633
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$9,331,633
TOTAL EXPENDITURES	\$70,508,932

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	14,723,117	14,723,117
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 Cash and Short-Term Investments	\$14,723,117	\$14,723,117

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 **\$14,723,117** **\$14,723,117**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	68,390,000	61,615,000
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 Noncurrent Liabilities		

Total General Fund	\$68,390,000	\$61,615,000
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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 Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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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 Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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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 Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$68,390,000	\$61,615,000

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	\$68,390,000	\$61,615,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,716,097
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,007,020
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,723,117
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,973,117