

# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2017



President of the Board - Original Signature Required

06/27/2017

Date



Secretary of the Board - Original Signature Required

06/27/2017

Date



Chief School Administrator - Original Signature Required

06/27/2017

Date

Brian Keiser

Contact Person

(610)284-8005

Telephone

Extn : 1227

Extension

bkeiser@wpsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : William Penn. SD	COUNTY : Delaware	AUN : 125239652
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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	\$94312276
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 06/27/2017
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DUE DATE: AUGUST 15, 2017

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	School Board Directors exhausted all Fund Balance in 2016-2017 School Year.

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
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

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

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	48,078,391
7000 Revenue from State Sources	42,886,830
8000 Revenue from Federal Sources	3,347,055
9000 Other Financing Sources	

**Total Estimated Revenues And Other Financing Sources** \$94,312,276

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation** \$94,312,276

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	42,985,939
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	55,000
6150 Current Act 511 Taxes - Proportional Assessments	384,162
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,408,290
6500 Earnings on Investments	35,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	35,000
6960 Services Provided Other Local Governmental Units / LEAs	5,000
6990 Refunds and Other Miscellaneous Revenue	50,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$48,078,391</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	23,607,043
7160 Tuition for Orphans Subsidy	550,000
7271 Special Education funds for School-Aged Pupils	4,575,085
7311 Pupil Transportation Subsidy	1,868,475
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	585,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	110,000
7340 State Property Tax Reduction Allocation	3,404,227
7810 State Share of Social Security and Medicare Taxes	1,687,000
7820 State Share of Retirement Contributions	6,500,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$42,886,830</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	850,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,848,055
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	249,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	50,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,347,055</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>94,312,276</b>

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$42,985,939

Amount of Tax Relief for Homestead Exclusions \$3,404,227

Total Approx. Tax Revenue: \$46,390,166

Approx. Tax Levy for Tax Rate Calculation: \$50,905,651

Delaware

Total

**2016-17 Data**

a. Assessed Value	\$1,126,935,852	\$1,126,935,852
b. Real Estate Mills	43.7400	

**I. 2017-18 Data**

c. 2015 STEB Market Value	\$1,365,203,664	\$1,365,203,664
d. Assessed Value	\$1,130,985,355	\$1,130,985,355
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2016-17 Calculations**

f. 2016-17 Tax Levy	\$49,292,174	\$49,292,174
(a * b)		

**2017-18 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$49,292,174	\$49,292,174
(f Total * g)		
i. Base Mills Subject to Index	43.7400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	90.49400%	90.49400%
k. Tax Levy Needed	\$50,905,651	\$50,905,651
(Approx. Tax Levy * g)		

**I. 2017-18 Real Estate Tax Rate 45.0100**

(k / d \* 1000)

l. Tax Levy Generated by Mills	\$50,905,651	\$50,905,651
(l / 1000 * d)		

m. Tax Levy minus Tax Relief for Homestead Exclusions		\$47,501,424
(m - Amount of Tax Relief for Homestead Exclusions)		

n. Net Tax Revenue Generated By Mills		\$42,985,939
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$42,985,939
Amount of Tax Relief for Homestead Exclusions	<u>\$3,404,227</u>
Total Approx. Tax Revenue:	\$46,390,166
Approx. Tax Levy for Tax Rate Calculation:	\$50,905,651

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	45.3583	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$51,299,573	\$51,299,573
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	\$10,575.00	
Number of Homestead/Farmstead Properties	7145	7145
Median Assessed Value of Homestead Properties		\$78,335



Act 1 Index (current): 3.7%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$42,985,939</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,404,227</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$46,390,166</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$50,905,651</b>
	<b>Delaware</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,404,227	Lowering RE Tax Rate	\$0	\$3,404,227
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$3,404,227</b>

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	1,130,985,355	45.0100	50,905,651			90.49400%	
<b>Totals:</b>	<b>1,130,985,355</b>		<b>50,905,651</b>	<b>3,404,227</b>	<b>47,501,424</b>	<b>90.49400%</b>	<b>42,985,939</b>

	<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	0.000%	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%	768,324	384,162
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 768,324 384,162**

**Total Act 511, Current Taxes 384,162**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,365,203,664</b>	<b>X</b>	<b>12</b>	<b>16,382,444</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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>									
	Delaware	43.7400	45.0100	2.91%	Yes	3.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	42,060,300
1200 Special Programs - Elementary / Secondary	17,229,804
1300 Vocational Education	1,663,211
1400 Other Instructional Programs - Elementary / Secondary	183,121
1700 Higher Education Programs	408,080
<b>Total Instruction</b>	<b>\$61,544,516</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,515,358
2200 Support Services - Instructional Staff	2,284,288
2300 Support Services - Administration	6,263,399
2400 Support Services - Pupil Health	1,307,803
2500 Support Services - Business	1,090,213
2600 Operation and Maintenance of Plant Services	6,035,173
2700 Student Transportation Services	5,950,986
2800 Support Services - Central	1,253,757
2900 Other Support Services	34,440
<b>Total Support Services</b>	<b>\$27,735,417</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,240,717
3300 Community Services	200,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,440,717</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,491,626
5200 Interfund Transfers - Out	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,591,626</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$94,312,276</b>

## 2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	21,056,217
200 Personnel Services - Employee Benefits	13,916,549
300 Purchased Professional and Technical Services	346,284
400 Purchased Property Services	249,087
500 Other Purchased Services	5,467,863
600 Supplies	960,933
700 Property	63,367
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$42,060,300</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,828,139
200 Personnel Services - Employee Benefits	3,171,998
300 Purchased Professional and Technical Services	2,806,500
500 Other Purchased Services	4,306,579
600 Supplies	115,301
700 Property	1,287
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$17,229,804</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	351,786
200 Personnel Services - Employee Benefits	337,012
500 Other Purchased Services	974,413
<b>Total Vocational Education</b>	<b>\$1,663,211</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	62,205
200 Personnel Services - Employee Benefits	43,986
500 Other Purchased Services	75,000
600 Supplies	1,930
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$183,121</b>
<b>1700 <u>Higher Education Programs</u></b>	
500 Other Purchased Services	385,080
600 Supplies	23,000
<b>Total Higher Education Programs</b>	<b>\$408,080</b>
<b>Total Instruction</b>	<b>\$61,544,516</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,065,234
200 Personnel Services - Employee Benefits	1,303,145
300 Purchased Professional and Technical Services	103,574
500 Other Purchased Services	25,930
600 Supplies	9,786
700 Property	7,254
800 Other Objects	435

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$3,515,358</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,195,174
200 Personnel Services - Employee Benefits	910,618
300 Purchased Professional and Technical Services	67,452
400 Purchased Property Services	20,000
500 Other Purchased Services	2,520
600 Supplies	71,523
700 Property	17,001
<b>Total Support Services - Instructional Staff</b>	<b>\$2,284,288</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	3,112,700
200 Personnel Services - Employee Benefits	2,390,594
300 Purchased Professional and Technical Services	369,985
400 Purchased Property Services	1,058
500 Other Purchased Services	174,025
600 Supplies	128,763
700 Property	59,374
800 Other Objects	26,900
<b>Total Support Services - Administration</b>	<b>\$6,263,399</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	703,162
200 Personnel Services - Employee Benefits	561,309
300 Purchased Professional and Technical Services	26,000
500 Other Purchased Services	3,107
600 Supplies	9,900
700 Property	4,325
<b>Total Support Services - Pupil Health</b>	<b>\$1,307,803</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	542,500
200 Personnel Services - Employee Benefits	411,051
300 Purchased Professional and Technical Services	56,112
400 Purchased Property Services	25,000
500 Other Purchased Services	37,600
600 Supplies	10,400
700 Property	4,750
800 Other Objects	2,800
<b>Total Support Services - Business</b>	<b>\$1,090,213</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
300 Purchased Professional and Technical Services	3,388,721
400 Purchased Property Services	1,577,472
500 Other Purchased Services	429,645
600 Supplies	598,335
700 Property	27,000
800 Other Objects	14,000

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<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,035,173</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	69,700
200 Personnel Services - Employee Benefits	52,653
300 Purchased Professional and Technical Services	4,830,683
400 Purchased Property Services	18,650
500 Other Purchased Services	484,800
600 Supplies	489,500
700 Property	5,000
<b>Total Student Transportation Services</b>	<b>\$5,950,986</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	500,000
200 Personnel Services - Employee Benefits	340,057
300 Purchased Professional and Technical Services	257,800
400 Purchased Property Services	3,500
500 Other Purchased Services	5,000
600 Supplies	11,000
700 Property	130,000
800 Other Objects	6,400
<b>Total Support Services - Central</b>	<b>\$1,253,757</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	34,440
<b>Total Other Support Services</b>	<b>\$34,440</b>
<b>Total Support Services</b>	<b>\$27,735,417</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	687,045
200 Personnel Services - Employee Benefits	202,172
500 Other Purchased Services	75,000
600 Supplies	12,000
800 Other Objects	264,500
<b>Total Student Activities</b>	<b>\$1,240,717</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	200,000
<b>Total Community Services</b>	<b>\$200,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,440,717</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,275,431
900 Other Uses of Funds	2,216,195
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,491,626</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	100,000

<u>Description</u>	<u>Amount</u>
<b>Total Interfund Transfers - Out</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,591,626</b>
<b>TOTAL EXPENDITURES</b>	<b>\$94,312,276</b>



**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	1	1
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	1,800,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	52,000	50,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	83,500	81,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$1,935,501</b>	<b>\$131,001</b>
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**Long-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	1	1
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

<b>Total Long-Term Investments</b>	<b>\$1</b>	<b>\$1</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$1,935,502</b>	<b>\$131,002</b>

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

**General Fund**

0510 Bonds Payable	1	1
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**

**\$1**

**\$1**

**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

## 2017-2018 Final General Fund Budget

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**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

<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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$1</b>	<b>\$1</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$1</b>	<b>\$1</b>
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