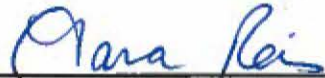


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2017-2018

**General Fund Budget Approval**

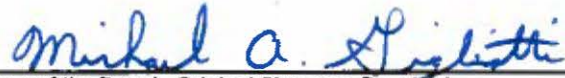
Date of Adoption of the General Fund Budget: 06/21/2017



President of the Board - Original Signature Required

Date

6/21/2017



Secretary of the Board - Original Signature Required

Date

June 21, 2017



Chief School Administrator - Original Signature Required

Date

21 June 2017

Michael A Gigliotti

Contact Person

(412)731-1300

Extn :0133

Telephone

Extension

giglmi@whsd.net

Email Address

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

24 PS 6-688

(10/2010)

<b>SCHOOL DISTRICT :</b> Woodland Hills SD	<b>COUNTY :</b> Allegheny	<b>AUN :</b> 103029902
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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	\$92768065
Ending Unassigned Fund Balance	\$4550933
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.9%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒  
No

I hereby certify that the above information is accurate and complete.

<b>SIGNATURE OF SUPERINTENDENT</b> 	<b>DATE</b> 21 June 2017
--	-----------------------------

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)

<b>School District Name :</b> Woodland Hills SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103029902
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/18/2017
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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.	Working Capital, Special Ed, Charter Tuition and unexpected repairs
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.	Working Capital

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	9,150,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$9,150,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	54,332,601	
7000 Revenue from State Sources	31,174,812	
8000 Revenue from Federal Sources	2,661,585	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$88,168,998</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$97,318,998</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	43,737,414
6113 Public Utility Realty Taxes	55,000
6114 Payments in Lieu of Current Taxes - State / Local	20,000
6150 Current Act 511 Taxes - Proportional Assessments	5,525,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,540,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,137,437
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	75,500
6990 Refunds and Other Miscellaneous Revenue	42,250
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$54,332,601</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	15,202,737
7160 Tuition for Orphans Subsidy	225,000
7271 Special Education funds for School-Aged Pupils	3,679,971
7292 Pre-K Counts	153,000
7311 Pupil Transportation Subsidy	2,145,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	710,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	2,211,657
7505 Ready to Learn Block Grant	736,447
7810 State Share of Social Security and Medicare Taxes	1,122,000
7820 State Share of Retirement Contributions	4,914,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$31,174,812</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,020,515
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	281,070
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,661,585</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>\$88,168,998</b>

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$43,737,414  
 Amount of Tax Relief for Homestead Exclusions \$2,211,897  
 Total Approx. Tax Revenue: \$45,949,311  
 Approx. Tax Levy for Tax Rate Calculation: \$50,809,024

Allegheny

Total

## 2016-17 Data

a. Assessed Value \$2,014,790,681 \$2,014,790,681  
 b. Real Estate Mills 25.3500

## I. 2017-18 Data

c. 2015 STEB Market Value \$1,773,828,832 \$1,773,828,832  
 d. Assessed Value \$2,004,300,731 \$2,004,300,731  
 e. Assessed Value of New Constr/ Renov \$0 \$0

## 2016-17 Calculations

f. 2016-17 Tax Levy \$51,074,944 \$51,074,944  
 (a \* b)

## 2017-18 Calculations

g. Percent of Total Market Value 100.00000% 100.00000%  
 II. h. Rebalanced 2016-17 Tax Levy \$51,074,944 \$51,074,944  
 (f Total \* g)  
 i. Base Mills Subject to Index 25.3500  
 (h / a \* 1000) if no reassessment  
 (h / (d-e) \* 1000) if reassessment

## Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 90.00000% 90.00000%  
 k. Tax Levy Needed \$50,809,024 \$50,809,024  
 (Approx. Tax Levy \* g)

l. 2017-18 Real Estate Tax Rate 25.3500

(k / d \* 1000)

III. m. Tax Levy Generated by Mills \$50,809,024 \$50,809,024  
 (l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$48,597,127  
 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$43,737,414  
 (n \* Est. Pct. Collection)



Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$43,737,414

Amount of Tax Relief for Homestead Exclusions

\$2,211,897

Total Approx. Tax Revenue:

\$45,949,311

Approx. Tax Levy for Tax Rate Calculation:

\$50,809,024

Allegheny

Total

## Index Maximums

p. Maximum Mills Based On Index	26.1865	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$52,485,621	\$52,485,621
IV. (p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

## Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,387	
Number of Homestead/Farmstead Properties	11831	11831
Median Assessed Value of Homestead Properties		\$85,700



AUN: 103029902 Woodland Hills SD

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

Printed 6/21/2017 9:18:24 AM

Page - 3 of 3

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$43,737,414

Amount of Tax Relief for Homestead Exclusions \$2,211,897

Total Approx. Tax Revenue: \$45,949,311

Approx. Tax Levy for Tax Rate Calculation: \$50,809,024

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,211,657	Lowering RE Tax Rate	\$0	\$2,211,657
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$240			\$240
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,211,897</b>

CODE6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	2,004,300,731	25.3500	50,809,024			90.000000%	
<b>Totals:</b>	<b>2,004,300,731</b>		<b>50,809,024</b>	<b>-</b>	<b>2,211,897 =</b>	<b>48,597,127 X</b>	<b>90.000000% = 43,737,414</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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,030,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	75,000,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,105,000,000</b>
<b>Total Act 511, Current Taxes</b>			<b>5,525,000</b>
<b>Act 511 Tax Limit →</b>	<b>1,773,828,832 X</b>	<b>12</b>	<b>21,285,946</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>									
	Allegheny	25.3500	25.3500	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	37,292,350
1200 Special Programs - Elementary / Secondary	21,106,042
1300 Vocational Education	900,000
1400 Other Instructional Programs - Elementary / Secondary	64,180
1500 Nonpublic School Programs	70,000
1800 Pre-Kindergarten	152,814
<b>Total Instruction</b>	<b>\$59,585,386</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,606,914
2200 Support Services - Instructional Staff	1,319,155
2300 Support Services - Administration	5,080,051
2400 Support Services - Pupil Health	779,545
2500 Support Services - Business	600,339
2600 Operation and Maintenance of Plant Services	5,973,380
2700 Student Transportation Services	7,158,035
2800 Support Services - Central	1,613,778
2900 Other Support Services	70,000
<b>Total Support Services</b>	<b>\$25,201,197</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,299,071
3300 Community Services	291,251
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,590,322</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,824,160
5200 Interfund Transfers - Out	67,000
5900 Budgetary Reserve	500,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,391,160</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$92,768,065</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	14,596,394
200 Personnel Services - Employee Benefits	10,571,721
300 Purchased Professional and Technical Services	979,000
500 Other Purchased Services	10,575,135
600 Supplies	559,600
700 Property	10,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$37,292,350</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,793,070
200 Personnel Services - Employee Benefits	3,640,886
300 Purchased Professional and Technical Services	3,216,000
500 Other Purchased Services	9,376,400
600 Supplies	58,086
800 Other Objects	21,600
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$21,106,042</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	900,000
<b>Total Vocational Education</b>	<b>\$900,000</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	45,000
200 Personnel Services - Employee Benefits	19,180
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$64,180</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	70,000
<b>Total Nonpublic School Programs</b>	<b>\$70,000</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	73,850
200 Personnel Services - Employee Benefits	42,974
300 Purchased Professional and Technical Services	21,400
500 Other Purchased Services	2,500
600 Supplies	12,090
<b>Total Pre-Kindergarten</b>	<b>\$152,814</b>
<b>Total Instruction</b>	<b>\$59,585,386</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,415,810
200 Personnel Services - Employee Benefits	1,028,654
300 Purchased Professional and Technical Services	125,500
500 Other Purchased Services	8,800
600 Supplies	26,850
800 Other Objects	1,300

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$2,606,914</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	733,067
200 Personnel Services - Employee Benefits	523,738
300 Purchased Professional and Technical Services	18,000
500 Other Purchased Services	20,950
600 Supplies	22,600
800 Other Objects	800
<b>Total Support Services - Instructional Staff</b>	<b>\$1,319,155</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,513,001
200 Personnel Services - Employee Benefits	1,689,950
300 Purchased Professional and Technical Services	730,500
500 Other Purchased Services	87,750
600 Supplies	26,850
800 Other Objects	32,000
<b>Total Support Services - Administration</b>	<b>\$5,080,051</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	430,050
200 Personnel Services - Employee Benefits	332,795
300 Purchased Professional and Technical Services	10,300
400 Purchased Property Services	1,000
500 Other Purchased Services	400
600 Supplies	5,000
<b>Total Support Services - Pupil Health</b>	<b>\$779,545</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	339,978
200 Personnel Services - Employee Benefits	239,861
400 Purchased Property Services	6,000
500 Other Purchased Services	6,900
600 Supplies	6,000
800 Other Objects	1,600
<b>Total Support Services - Business</b>	<b>\$600,339</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,835,189
200 Personnel Services - Employee Benefits	1,324,316
300 Purchased Professional and Technical Services	531,000
400 Purchased Property Services	1,521,925
500 Other Purchased Services	327,100
600 Supplies	321,350
700 Property	107,500
800 Other Objects	5,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,973,380</b>
<b>2700 <u>Student Transportation Services</u></b>	



<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	340,413
200 Personnel Services - Employee Benefits	202,072
300 Purchased Professional and Technical Services	210,000
400 Purchased Property Services	2,000
500 Other Purchased Services	6,038,350
600 Supplies	365,200
<b>Total Student Transportation Services</b>	<b>\$7,158,035</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	257,038
200 Personnel Services - Employee Benefits	208,590
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	395,800
500 Other Purchased Services	116,750
600 Supplies	428,050
700 Property	193,000
800 Other Objects	550
<b>Total Support Services - Central</b>	<b>\$1,613,778</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	70,000
<b>Total Other Support Services</b>	<b>\$70,000</b>
<b>Total Support Services</b>	<b>\$25,201,197</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	602,456
200 Personnel Services - Employee Benefits	300,915
400 Purchased Property Services	17,400
500 Other Purchased Services	255,000
600 Supplies	103,800
700 Property	7,000
800 Other Objects	12,500
<b>Total Student Activities</b>	<b>\$1,299,071</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	89,298
200 Personnel Services - Employee Benefits	61,153
300 Purchased Professional and Technical Services	26,800
400 Purchased Property Services	4,500
500 Other Purchased Services	1,000
600 Supplies	30,000
800 Other Objects	78,500
<b>Total Community Services</b>	<b>\$291,251</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,590,322</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	659,160



<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	5,165,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,824,160</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	67,000
<b>Total Interfund Transfers - Out</b>	<b>\$67,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	500,000
<b>Total Budgetary Reserve</b>	<b>\$500,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,391,160</b>
<b>TOTAL EXPENDITURES</b>	<b>\$92,768,065</b>

**Cash and Short-Term Investments**

	<b><u>06/30/2017 Estimate</u></b>	<b><u>06/30/2018 Projection</u></b>
General Fund	12,500,000	8,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	500	500
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	1,017,000	800,000
Other Capital Projects Fund	3,500,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	23,000	20,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$17,160,500</b>	<b>\$8,930,500</b>

**Long-Term Investments**

	<b><u>06/30/2017 Estimate</u></b>	<b><u>06/30/2018 Projection</u></b>
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

\$17,160,500

\$8,930,500

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	20,865,000	15,505,000
0520 Extended-Term Financing Agreements Payable	399,000	266,000
0530 Lease-Purchase Obligations	80,000	40,000
0540 Accumulated Compensated Absences	160,000	175,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,000,000	7,250,000
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>\$28,504,000</b>	<b>\$23,236,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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**

**\$28,504,000**

**\$23,236,000**

**Short-Term Payables****06/30/2017 Estimate****06/30/2018 Projection**

General Fund	5,165,000	5,360,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$5,165,000</b>	<b>\$5,360,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$33,669,000</b>	<b>\$28,596,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,550,933
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,550,933
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,050,933

