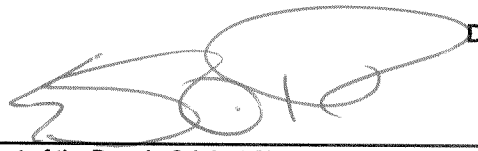
LEA Name : Waynesboro Area SD | Class : 2 | AUN Number : 112289003 | County : Franklin

FINAL GENERAL FUND BUDGET

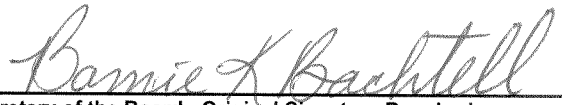
Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2017



President of the Board - Original Signature Required — Date: 6/13/2017



Secretary of the Board - Original Signature Required — Date: 6/13/2017

Chief School Administrator - Original Signature Required — Date: 6/15/2017

Eric Holtzman — Contact Person

(717)762-1191 Extn :1131 — Telephone / Extension

eric_holtzman@wasdpa.org — Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Waynesboro Area SD	Franklin	112289003

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 [x]

No [ ]

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

Total Budgeted Expenditures	$55625844
Ending Unassigned Fund Balance	$594695
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.1%

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

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
Dr. Shannon Fuller	6/15/2017

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)

School District Name :	County :	AUN Number :
Waynesboro Area SD	Franklin	112289003

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
	6/13/2017

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

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	467,616	
0840 Assigned Fund Balance	652,081	
0850 Unassigned Fund Balance	594,695	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		$1,714,392
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	30,616,526	
7000 Revenue from State Sources	23,870,890	
8000 Revenue from Federal Sources	1,081,953	
9000 Other Financing Sources	56,475	
Total Estimated Revenues And Other Financing Sources		$55,625,844
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		$57,340,236

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	22,217,851
6112 Interim Real Estate Taxes	139,278
6113 Public Utility Realty Taxes	27,500
6114 Payments in Lieu of Current Taxes - State / Local	32,560
6140 Current Act 511 Taxes - Flat Rate Assessments	302,514
6150 Current Act 511 Taxes - Proportional Assessments	3,693,407
6400 Delinquencies on Taxes Levied / Assessed by the LEA	793,235
6500 Earnings on Investments	80,000
6700 Revenues from LEA Activities	54,363
6800 Revenues from Intermediary Sources / Pass-Through Funds	645,768
6910 Rentals	9,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	2,594,323
6990 Refunds and Other Miscellaneous Revenue	21,727
REVENUE FROM LOCAL SOURCES	**$30,616,526**
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	13,268,126
7160 Tuition for Orphans Subsidy	145,000
7250 Migratory Children	1,650
7271 Special Education funds for School-Aged Pupils	2,392,487
7311 Pupil Transportation Subsidy	1,067,118
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	670,032
7330 Health Services (Medical, Dental, Nurse, Act 25)	81,504
7340 State Property Tax Reduction Allocation	731,832
7505 Ready to Learn Block Grant	632,883
7810 State Share of Social Security and Medicare Taxes	860,592
7820 State Share of Retirement Contributions	4,019,666
REVENUE FROM STATE SOURCES	**$23,870,890**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	853,318
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	138,735
8517 NCLB, Title IV - 21St Century Schools	29,900
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000
REVENUE FROM FEDERAL SOURCES	**$1,081,953**

	Amount
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	55,975
9400 Sale of or Compensation for Loss of Fixed Assets	500
OTHER FINANCING SOURCES	**$56,475**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**55,625,844**

Act 1 Index (current): 3.4%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$22,217,851**
Amount of Tax Relief for Homestead Exclusions	**$731,832**
Total Approx. Tax Revenue:	**$22,949,683**
Approx. Tax Levy for Tax Rate Calculation:	**$23,981,990**

		Franklin	Total
	2016-17 Data		
	a. Assessed Value	$256,668,770	$256,668,770
	b. Real Estate Mills	89.2680	
I.	**2017-18 Data**		
	c. 2015 STEB Market Value	$1,793,059,374	$1,793,059,374
	d. Assessed Value	$260,622,810	$260,622,810
	e. Assessed Value of New Constr/ Renov	$0	$0
	2016-17 Calculations		
	f. 2016-17 Tax Levy (a * b)	$22,912,308	$22,912,308
	2017-18 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2016-17 Tax Levy (f Total * g)	$22,912,308	$22,912,308
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	89.2680	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.56000%	95.56000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$23,981,990	$23,981,990
	l. 2017-18 Real Estate Tax Rate (k / d * 1000)	**92.0180**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$23,981,990	$23,981,990
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$23,250,158
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$22,217,851

Act 1 Index (current): 3.4%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	**$22,217,851**	
Amount of Tax Relief for Homestead Exclusions	**$731,832**	
Total Approx. Tax Revenue:	**$22,949,683**	
Approx. Tax Levy for Tax Rate Calculation:	**$23,981,990**	
	Franklin	**Total**
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	92.3031	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$24,056,293	$24,056,293
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

IV.

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	$1,029	
Number of Homestead/Farmstead Properties	7733	7733
Median Assessed Value of Homestead Properties		$17,660

V.

Act 1 Index (current): 3.4%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$22,217,851**
Amount of Tax Relief for Homestead Exclusions	**$731,832**
Total Approx. Tax Revenue:	**$22,949,683**
Approx. Tax Levy for Tax Rate Calculation:	**$23,981,990**

	Franklin			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$731,832	Lowering RE Tax Rate	$0	$731,832
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$731,832**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Franklin	260,622,810	92.0180	23,981,990						95.56000%		
Totals:	**260,622,810**		**23,981,990**	-	731,832	=	23,250,158	X	95.56000%	=	22,217,851

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.15	$0.00	261,514	261,514
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	41,000	41,000
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**302,514**	**302,514**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	3,243,407	3,243,407
6152	Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	450,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**3,693,407**	**3,693,407**
	Total Act 511, Current Taxes				**3,995,921**
		Act 511 Tax Limit -->	**1,793,059,374 X**	**12**	**21,516,712**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2016-17 (Rebalanced)	Tax Rate Charged in: 2017-18	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2016-17 (Rebalanced)	Additional Tax Rate Charged in: 2017-18	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Franklin	89.2680	92.0180	3.09%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679					3.4%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes					3.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate	$0.15	$0.15	0.00%	Yes	3.4%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	3.4%				
6144	Current Act 511 Trailer Taxes					3.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.4%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6152	Current Act 511 Occupation Taxes					3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6154	Current Act 511 Amusement Taxes					3.4%				
6155	Current Act 511 Business Privilege Taxes					3.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.4%				
6157	Current Act 511 Mercantile Taxes					3.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.4%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,127,862
1200 Special Programs - Elementary / Secondary	5,933,384
1300 Vocational Education	1,617,396
1400 Other Instructional Programs - Elementary / Secondary	713,447
1500 Nonpublic School Programs	5,000
1600 Adult Education Programs	43,142
Total Instruction	**$36,440,231**
2000 Support Services	
2100 Support Services - Students	1,856,295
2200 Support Services - Instructional Staff	1,386,726
2300 Support Services - Administration	2,731,178
2400 Support Services - Pupil Health	681,976
2500 Support Services - Business	760,155
2600 Operation and Maintenance of Plant Services	3,149,934
2700 Student Transportation Services	2,534,405
2800 Support Services - Central	772,232
2900 Other Support Services	32,665
Total Support Services	**$13,905,566**
3000 Operation of Non-Instructional Services	
3200 Student Activities	907,993
3300 Community Services	7,900
Total Operation of Non-Instructional Services	**$915,893**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	**$100,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,122,764
5900 Budgetary Reserve	141,390
Total Other Expenditures and Financing Uses	**$4,264,154**
Total Estimated Expenditures and Other Financing Uses	**$55,625,844**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,491,066
200 Personnel Services - Employee Benefits	9,367,414
300 Purchased Professional and Technical Services	422,189
400 Purchased Property Services	30,000
500 Other Purchased Services	3,950,450
600 Supplies	644,684
700 Property	219,059
800 Other Objects	3,000
Total Regular Programs - Elementary / Secondary	**$28,127,862**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,748,778
200 Personnel Services - Employee Benefits	1,997,486
300 Purchased Professional and Technical Services	1,139,470
500 Other Purchased Services	3,750
600 Supplies	13,550
700 Property	27,000
800 Other Objects	3,350
Total Special Programs - Elementary / Secondary	**$5,933,384**
1300 Vocational Education	
100 Personnel Services - Salaries	401,672
200 Personnel Services - Employee Benefits	256,510
400 Purchased Property Services	3,750
500 Other Purchased Services	920,714
600 Supplies	31,500
700 Property	2,500
800 Other Objects	750
Total Vocational Education	**$1,617,396**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	394,884
200 Personnel Services - Employee Benefits	247,813
300 Purchased Professional and Technical Services	21,500
400 Purchased Property Services	1,750
500 Other Purchased Services	39,000
600 Supplies	3,500
700 Property	5,000
Total Other Instructional Programs - Elementary / Secondary	**$713,447**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	**$5,000**
1600 Adult Education Programs	
100 Personnel Services - Salaries	28,500
200 Personnel Services - Employee Benefits	11,692

Description	Amount
300 Purchased Professional and Technical Services	1,250
600 Supplies	1,700
Total Adult Education Programs	**$43,142**
Total Instruction	**$36,440,231**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,054,882
200 Personnel Services - Employee Benefits	657,667
300 Purchased Professional and Technical Services	42,546
400 Purchased Property Services	150
500 Other Purchased Services	5,050
600 Supplies	84,050
700 Property	4,000
800 Other Objects	7,950
Total Support Services - Students	**$1,856,295**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	654,949
200 Personnel Services - Employee Benefits	629,259
300 Purchased Professional and Technical Services	6,150
400 Purchased Property Services	2,700
500 Other Purchased Services	7,100
600 Supplies	73,318
700 Property	2,000
800 Other Objects	11,250
Total Support Services - Instructional Staff	**$1,386,726**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,423,862
200 Personnel Services - Employee Benefits	1,013,408
300 Purchased Professional and Technical Services	194,975
400 Purchased Property Services	2,200
500 Other Purchased Services	43,965
600 Supplies	31,268
800 Other Objects	21,500
Total Support Services - Administration	**$2,731,178**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	289,569
200 Personnel Services - Employee Benefits	218,649
300 Purchased Professional and Technical Services	153,593
400 Purchased Property Services	500
500 Other Purchased Services	700
600 Supplies	9,944
700 Property	7,933
800 Other Objects	1,088
Total Support Services - Pupil Health	**$681,976**

Description	Amount
2500 Support Services - Business	
100 Personnel Services - Salaries	332,235
200 Personnel Services - Employee Benefits	223,303
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	20,000
500 Other Purchased Services	32,917
600 Supplies	138,200
800 Other Objects	10,500
Total Support Services - Business	**$760,155**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	960,004
200 Personnel Services - Employee Benefits	652,786
300 Purchased Professional and Technical Services	4,600
400 Purchased Property Services	907,413
500 Other Purchased Services	143,141
600 Supplies	433,945
700 Property	41,000
800 Other Objects	7,045
Total Operation and Maintenance of Plant Services	**$3,149,934**
2700 Student Transportation Services	
100 Personnel Services - Salaries	38,670
200 Personnel Services - Employee Benefits	27,728
500 Other Purchased Services	2,457,764
600 Supplies	3,393
700 Property	6,750
800 Other Objects	100
Total Student Transportation Services	**$2,534,405**
2800 Support Services - Central	
100 Personnel Services - Salaries	215,287
200 Personnel Services - Employee Benefits	169,069
300 Purchased Professional and Technical Services	79,714
400 Purchased Property Services	20,000
500 Other Purchased Services	80,330
600 Supplies	94,832
700 Property	41,000
800 Other Objects	72,000
Total Support Services - Central	**$772,232**
2900 Other Support Services	
500 Other Purchased Services	32,665
Total Other Support Services	**$32,665**
Total Support Services	**$13,905,566**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	463,261

Description	Amount
200 Personnel Services - Employee Benefits	215,496
400 Purchased Property Services	18,400
500 Other Purchased Services	144,836
600 Supplies	38,500
700 Property	5,000
800 Other Objects	22,500
Total Student Activities	**$907,993**
3300 Community Services	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	616
300 Purchased Professional and Technical Services	2,000
600 Supplies	3,784
Total Community Services	**$7,900**
Total Operation of Non-Instructional Services	**$915,893**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	**$100,000**
Total Facilities Acquisition, Construction and Improvement Services	**$100,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,226,110
900 Other Uses of Funds	2,896,654
Total Debt Service / Other Expenditures and Financing Uses	**$4,122,764**
5900 Budgetary Reserve	
800 Other Objects	141,390
Total Budgetary Reserve	**$141,390**
Total Other Expenditures and Financing Uses	**$4,264,154**
TOTAL EXPENDITURES	**$55,625,844**

Cash and Short-Term Investments	06/30/2017 Estimate	06/30/2018 Projection
General Fund	1,386,568	1,386,568
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	188,780	138,780
Other Capital Projects Fund	1,449,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	633,072	619,683
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	3,400,000	3,400,000
Private Purpose Trust Fund	144,958	144,958
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	122,154	122,154
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$7,324,532**	**$5,812,143**

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	**$7,324,532**	**$5,812,143**

Long-Term Indebtedness	06/30/2017 Estimate	06/30/2018 Projection
General Fund		
0510 Bonds Payable	48,973,724	46,118,632
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	**$48,973,724**	**$46,118,632**
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	**$48,973,724**	**$46,118,632**

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	**$48,973,724**	**$46,118,632**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	467,616
0840	Assigned Fund Balance	652,081
0850	Unassigned Fund Balance	594,695
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$1,714,392**
5900	**Budgetary Reserve**	**141,390**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$1,855,782**