

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2016


President of the Board - Original Signature Required


Secretary of the Board - Original Signature Required


Chief School Administrator - Original Signature Required

Rose E Emmett

Contact Person

remmett@westernwayne.org

Email Address

Date 6/27/16

Date 6/27/16

Date 6/27/16

(800)321-9973 Extn :5

Telephone Extension

FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Western Wayne SD	County : Wayne	AUN Number : 119648903
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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 5/31/16
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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	1,476,877
0840 Assigned Fund Balance	1,928,128
0850 Unassigned Fund Balance	1,180,512

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year **4,585,517**

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	26,266,772
7000 Revenue from State Sources	15,398,844
8000 Revenue from Federal Sources	636,000
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources **42,301,616**

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **46,887,133**

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	22,724,472
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6150 Current Act 511 Taxes - Proportional Assessments	250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,427,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	437,000
6910 Rentals	2,000
6940 Tuition from Patrons	268,000
6960 Services Provided Other Local Governmental Units / LEAs	17,300
6990 Refunds and Other Miscellaneous Revenue	1,000
REVENUE FROM LOCAL SOURCES	26,266,772
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,775,000
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	1,182,786
7272 Early Intervention	1,561,607
7310 Transportation (Pupil and Nonpublic/CS)	2,871,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	578,480
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	876,971
7505 Ready to Learn Block Grant	237,000
7810 State Share of Social Security and Medicare Taxes	636,000
7820 State Share of Retirement Contributions	2,485,000
REVENUE FROM STATE SOURCES	15,398,844
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	340,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	113,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	130,000
8830 Medical Assistance Reimbursements (Access) - Early Intervention	53,000
REVENUE FROM FEDERAL SOURCES	636,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	42,301,616

Act 1 Index (current): 2.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$22,724,472
 Amount of Tax Relief for Homestead Exclusions \$876,971
 Total Approx. Tax Revenue: \$23,601,443
 Approx. Tax Levy for Tax Rate Calculation: \$26,701,702

Wayne

Total

2015-16 Data	
a. Assessed Value	\$1,598,183,045
b. Real Estate Mills	16.3110
I. 2016-17 Data	
c. 2014 STEB Market Value	\$1,783,025,349
d. Assessed Value	\$1,598,674,585
e. Assessed Value of New Constr/ Renov	\$0

2015-16 Calculations	
f. 2015-16 Tax Levy (a * b)	\$26,067,964

2016-17 Calculations	
g. Percent of Total Market Value	100.000000%
h. Rebalanced 2015-16 Tax Levy (f Total * g)	\$26,067,964

Calculation of Tax Rates and Levies Generated	
j. Weighted Avg. Collection Percentage	87.995000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$26,701,702
I. 2016-17 Real Estate Tax Rate 16.7024	

Calculation of Tax Rates and Levies Generated	
l. Tax Levy Generated by Mills (k / 1000 * d)	\$26,701,702

III. 2016-17 Real Estate Tax Rate	
m. Tax Levy minus Tax Relief for Homestead Exclusions (l / 1000 * d)	\$25,824,731
n. Net Tax Revenue Generated By Mills (m - Amount of Tax Relief for Homestead Exclusions)	\$22,724,472
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$22,724,472

AUN: 119648903 Western Wayne SD

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

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Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$22,724,472

~~\$876,971~~

Amount of Tax Relief for Homestead Exclusions

\$23,601,443

Total Approx. Tax Revenue:

\$26,701,702

Approx. Tax Levy for Tax Rate Calculation:

Wayne

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	16.7024	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,701,702	\$26,701,702
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	\$12,635	
Number of Homestead/Farmstead Properties	4141	4141
Median Assessed Value of Homestead Properties		\$137,300

AUN: 119648903 Western Wayne SD

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

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Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$22,724,472

Amount of Tax Relief for Homestead Exclusions

\$876,971

Total Approx. Tax Revenue:

\$23,601,443

Approx. Tax Levy for Tax Rate Calculation:

\$26,701,702

Wayne

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$876,971

\$0

Lowering RE Tax Rate

\$876,971

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources \$876,971

Tax Function	Description	Tax Rate Charged in: 2015-16 (Rebalanced)	2016-17	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2015-16 (Rebalanced)	2016-17	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> Wayne	16.3110	16.7024	2.40%	Yes	2.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.4%				
6141	Current Act 511 Per Capita Taxes					2.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.4%				
6143	Current Act 511 Local Services Taxes					2.4%				
6144	Current Act 511 Trailer Taxes					2.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.4%				
6151	Current Act 511 Earned Income Taxes					2.4%				
6152	Current Act 511 Occupation Taxes					2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6154	Current Act 511 Amusement Taxes					2.4%				
6155	Current Act 511 Business Privilege Taxes					2.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.4%				
6157	Current Act 511 Mercantile Taxes					2.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,052,060
1200 Special Programs - Elementary / Secondary	7,484,495
1300 Vocational Education	560,428
1400 Other Instructional Programs - Elementary / Secondary	60,584
Total Instruction	24,157,567
2000 Support Services	
2100 Support Services - Students	1,670,124
2200 Support Services - Instructional Staff	988,520
2300 Support Services - Administration	2,457,597
2400 Support Services - Pupil Health	704,260
2500 Support Services - Business	475,309
2600 Operation and Maintenance of Plant Services	2,676,211
2700 Student Transportation Services	3,926,000
2800 Support Services - Central	606,540
2900 Other Support Services	85,700
Total Support Services	13,590,261
3000 Operation of Non-Instructional Services	
3200 Student Activities	907,018
Total Operation of Non-Instructional Services	907,018
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,872,950
Total Other Expenditures and Financing Uses	3,872,950
Total Estimated Expenditures and Other Financing Uses	42,527,796

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,006,503
200 Personnel Services - Employee Benefits	5,848,537
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	10,000
500 Other Purchased Services	867,000
600 Supplies	227,520
700 Property	40,500
800 Other Objects	2,000
Total Regular Programs - Elementary / Secondary	16,052,060
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,902,507
200 Personnel Services - Employee Benefits	2,262,708
300 Purchased Professional and Technical Services	1,652,360
500 Other Purchased Services	606,720
600 Supplies	55,700
700 Property	1,500
800 Other Objects	3,000
Total Special Programs - Elementary / Secondary	7,484,495
1300 Vocational Education	
100 Personnel Services - Salaries	348,669
200 Personnel Services - Employee Benefits	186,987
400 Purchased Property Services	996
500 Other Purchased Services	1,600
600 Supplies	21,680
700 Property	400
800 Other Objects	96
Total Vocational Education	560,428
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	15,684
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	2,200
600 Supplies	200
Total Other Instructional Programs - Elementary / Secondary	60,584
Total Instruction	24,157,567
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	964,841
200 Personnel Services - Employee Benefits	602,643
300 Purchased Professional and Technical Services	83,500
400 Purchased Property Services	160

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	4,900
600 Supplies	13,100
700 Property	800
800 Other Objects	180
Total Support Services - Students	1,670,124
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	570,874
200 Personnel Services - Employee Benefits	369,836
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	160
500 Other Purchased Services	8,400
600 Supplies	34,150
800 Other Objects	600
Total Support Services - Instructional Staff	988,520
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,230,124
200 Personnel Services - Employee Benefits	800,905
300 Purchased Professional and Technical Services	241,760
500 Other Purchased Services	84,250
600 Supplies	57,828
700 Property	3,200
800 Other Objects	39,530
Total Support Services - Administration	2,457,597
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	398,841
200 Personnel Services - Employee Benefits	239,639
300 Purchased Professional and Technical Services	56,100
400 Purchased Property Services	200
500 Other Purchased Services	1,500
600 Supplies	6,780
700 Property	1,200
Total Support Services - Pupil Health	704,260
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	224,133
200 Personnel Services - Employee Benefits	170,941
300 Purchased Professional and Technical Services	6,250
400 Purchased Property Services	500
500 Other Purchased Services	33,980
600 Supplies	38,805
700 Property	200
800 Other Objects	500
Total Support Services - Business	475,309
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	799,572
200 Personnel Services - Employee Benefits	626,909

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	36,230
400 Purchased Property Services	545,825
500 Other Purchased Services	205,000
600 Supplies	417,875
700 Property	44,550
800 Other Objects	250
Total Operation and Maintenance of Plant Services	2,676,211
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	15,500
400 Purchased Property Services	500
500 Other Purchased Services	3,863,000
600 Supplies	2,000
700 Property	45,000
Total Student Transportation Services	3,926,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	217,000
200 Personnel Services - Employee Benefits	139,180
300 Purchased Professional and Technical Services	3,100
400 Purchased Property Services	120,000
500 Other Purchased Services	2,500
600 Supplies	116,000
800 Other Objects	8,760
Total Support Services - Central	606,540
2900 <u>Other Support Services</u>	
500 Other Purchased Services	85,700
Total Other Support Services	85,700
Total Support Services	13,590,261
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	413,166
200 Personnel Services - Employee Benefits	159,352
300 Purchased Professional and Technical Services	87,500
400 Purchased Property Services	10,800
500 Other Purchased Services	88,500
600 Supplies	115,700
700 Property	3,000
800 Other Objects	29,000
Total Student Activities	907,018
Total Operation of Non-Instructional Services	907,018
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	917,950
900 Other Uses of Funds	2,955,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	3,872,950
Total Other Expenditures and Financing Uses	3,872,950
TOTAL EXPENDITURES	42,527,796

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
<u>Cash and Short-Term Investments</u>		
General Fund	4,589,079	4,227,056
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	759,927	759,927
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	5,349,006	4,986,983
<u>Long-Term Investments</u>		
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	5,349,006	4,986,983

06/30/2016 Estimate

06/30/2017 Projection

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable	26,070,000	23,115,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,000,000	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	\$27,070,000	\$24,115,000

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

06/30/2016 Estimate

06/30/2017 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

06/30/2016 Estimate

06/30/2017 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

06/30/2016 Estimate

06/30/2017 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>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
<u>Long-Term Indebtedness</u>		
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	\$27,070,000	\$24,115,000
Total Long-Term Indebtedness	\$27,070,000	\$24,115,000

Short-Term Payables

06/30/2016 Estimate

06/30/2017 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	\$27,070,000	\$24,115,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,124,570
0840 Assigned Fund Balance	1,654,560
0850 Unassigned Fund Balance	1,580,207
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,359,337
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,359,337