

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2017

  
\_\_\_\_\_  
President of the Board - Original Signature Required6/19/17  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6/19/17  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6/20/17  
\_\_\_\_\_  
Date

Diane J Richards

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<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	1,450,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,634,841	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$7,084,841</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	49,641,918	
7000 Revenue from State Sources	17,984,579	
8000 Revenue from Federal Sources	786,868	
9000 Other Financing Sources	25,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$68,438,365</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$75,523,206</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	41,584,530
6112 Interim Real Estate Taxes	70,000
6113 Public Utility Realty Taxes	51,370
6114 Payments in Lieu of Current Taxes - State / Local	1,471
6120 Current Per Capita Taxes, Section 679	95,000
6140 Current Act 511 Taxes - Flat Rate Assessments	229,000
6150 Current Act 511 Taxes - Proportional Assessments	5,227,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,070,000
6500 Earnings on Investments	170,000
6700 Revenues from LEA Activities	160,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	773,547
6910 Rentals	190,000
6940 Tuition from Patrons	20,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$49,641,918</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	6,233,569
7160 Tuition for Orphans Subsidy	200,000
7271 Special Education funds for School-Aged Pupils	2,105,421
7292 Pre-K Counts	170,000
7311 Pupil Transportation Subsidy	980,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	966,461
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	864,001
7360 Safe Schools	40,000
7505 Ready to Learn Block Grant	436,905
7810 State Share of Social Security and Medicare Taxes	1,145,878
7820 State Share of Retirement Contributions	4,767,344
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,984,579</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	546,603
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,058
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	15,207
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$786,868</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9350 Enterprise Fund Transfers	25,000
<b>OTHER FINANCING SOURCES</b>	<b>\$25,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>68,438,365</b>



Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$41,584,530  
 Amount of Tax Relief for Homestead Exclusions \$864,001  
 Total Approx. Tax Revenue: \$42,448,531  
 Approx. Tax Levy for Tax Rate Calculation: \$44,235,850

Berks

Total

**2016-17 Data**

a. Assessed Value \$1,605,803,700 \$1,605,803,700  
 b. Real Estate Mills 27.1000

**I. 2017-18 Data**

c. 2015 STEB Market Value \$2,022,776,164 \$2,022,776,164  
 d. Assessed Value \$1,602,748,200 \$1,602,748,200  
 e. Assessed Value of New Constr/ Renov \$0 \$0

**2016-17 Calculations**

f. 2016-17 Tax Levy \$43,517,280 \$43,517,280  
 (a \* b)

**2017-18 Calculations**

g. Percent of Total Market Value 100.00000% 100.00000%  
**II.** h. Rebalanced 2016-17 Tax Levy \$43,517,280 \$43,517,280  
 (f Total \* g)  
 i. Base Mills Subject to Index 27.1000  
 (h / a \* 1000) if no reassessment  
 (h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage 95.87908% 95.87908%  
 k. Tax Levy Needed \$44,235,850 \$44,235,850  
 (Approx. Tax Levy \* g)

**I. 2017-18 Real Estate Tax Rate 27.6000**  
 (k / d \* 1000)

**III.** m. Tax Levy Generated by Mills \$44,235,850 \$44,235,850  
 (l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$43,371,849  
 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$41,584,530  
 (n \* Est. Pct. Collection)

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$41,584,530

Amount of Tax Relief for Homestead Exclusions \$864,001

Total Approx. Tax Revenue: \$42,448,531

Approx. Tax Levy for Tax Rate Calculation: \$44,235,850

Berks

Total

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Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	27.9130	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$44,737,511	\$44,737,511
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

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## Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$4,198	
Number of Homestead/Farmstead Properties	7458	7458
Median Assessed Value of Homestead Properties		\$101,400

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Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$41,584,530
Amount of Tax Relief for Homestead Exclusions	<u>\$864,001</u>
Total Approx. Tax Revenue:	\$42,448,531
Approx. Tax Levy for Tax Rate Calculation:	\$44,235,850

Berks

Total

<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$864,001	Lowering RE Tax Rate	\$0	\$864,001
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$864,001

## 2017-2018 Final General Fund Budget

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## Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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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>
Berks	1,602,748,200	27.6000	44,235,850			95.87908%	
<b>Totals:</b>	<b>1,602,748,200</b>		<b>44,235,850</b>	<b>-</b>	<b>864,001 =</b>	<b>43,371,849 X</b>	<b>95.87908% = 41,584,530</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		95,000
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	\$5.00	\$0.00	95,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	82,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	52,000
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>229,000</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%	4,627,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	600,000
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>5,227,000</b>
<b>Total Act 511, Current Taxes</b>			<b>5,456,000</b>
<b>Act 511 Tax Limit --&gt;</b>	<b>2,022,776,164 X</b>	<b>12</b>	<b>24,273,314</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>									
	Berks	27.1000	27.6000	1.85%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6144	Current Act 511 Trailer Taxes					3.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.0%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6152	Current Act 511 Occupation Taxes					3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6154	Current Act 511 Amusement Taxes					3.0%				
6155	Current Act 511 Business Privilege Taxes					3.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.0%				
6157	Current Act 511 Mercantile Taxes					3.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.0%				



2017-2018 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Budget Summary

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	27,778,046
1200 Special Programs - Elementary / Secondary	11,107,847
1300 Vocational Education	1,898,500
1400 Other Instructional Programs - Elementary / Secondary	98,428
1500 Nonpublic School Programs	16,500
1800 Pre-Kindergarten	170,000
<b>Total Instruction</b>	<b>\$41,069,321</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,252,833
2200 Support Services - Instructional Staff	3,364,239
2300 Support Services - Administration	3,629,049
2400 Support Services - Pupil Health	500,385
2500 Support Services - Business	1,145,879
2600 Operation and Maintenance of Plant Services	5,306,305
2700 Student Transportation Services	2,392,200
2800 Support Services - Central	699,701
2900 Other Support Services	56,500
<b>Total Support Services</b>	<b>\$19,347,091</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,580,376
3300 Community Services	228,595
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,808,971</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	6,462,982
5900 Budgetary Reserve	500,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,962,982</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$69,188,365</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	16,305,207
200 Personnel Services - Employee Benefits	9,583,185
300 Purchased Professional and Technical Services	221,050
400 Purchased Property Services	22,800
500 Other Purchased Services	746,700
600 Supplies	772,534
700 Property	116,170
800 Other Objects	10,400
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$27,778,046</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,459,430
200 Personnel Services - Employee Benefits	2,715,217
300 Purchased Professional and Technical Services	1,313,000
500 Other Purchased Services	2,509,850
600 Supplies	87,500
700 Property	22,850
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$11,107,847</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	368,671
200 Personnel Services - Employee Benefits	237,879
400 Purchased Property Services	1,700
500 Other Purchased Services	1,040,000
600 Supplies	30,250
800 Other Objects	220,000
<b>Total Vocational Education</b>	<b>\$1,898,500</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	21,700
200 Personnel Services - Employee Benefits	8,728
300 Purchased Professional and Technical Services	53,000
500 Other Purchased Services	15,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$98,428</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	16,500
<b>Total Nonpublic School Programs</b>	<b>\$16,500</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	97,100
200 Personnel Services - Employee Benefits	59,496
600 Supplies	13,404
<b>Total Pre-Kindergarten</b>	<b>\$170,000</b>
<b>Total Instruction</b>	<b>\$41,069,321</b>
<b>2000 Support Services</b>	



<u>Description</u>	<u>Amount</u>
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,380,795
200 Personnel Services - Employee Benefits	791,108
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	2,500
600 Supplies	36,230
700 Property	1,200
800 Other Objects	1,000
<b>Total Support Services - Students</b>	<b>\$2,252,833</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,263,310
200 Personnel Services - Employee Benefits	917,614
300 Purchased Professional and Technical Services	22,400
400 Purchased Property Services	745,365
500 Other Purchased Services	25,000
600 Supplies	336,050
700 Property	50,000
800 Other Objects	4,500
<b>Total Support Services - Instructional Staff</b>	<b>\$3,364,239</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,965,096
200 Personnel Services - Employee Benefits	1,212,594
300 Purchased Professional and Technical Services	183,000
500 Other Purchased Services	178,949
600 Supplies	61,810
800 Other Objects	27,600
<b>Total Support Services - Administration</b>	<b>\$3,629,049</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	297,083
200 Personnel Services - Employee Benefits	191,302
300 Purchased Professional and Technical Services	4,500
600 Supplies	6,500
700 Property	1,000
<b>Total Support Services - Pupil Health</b>	<b>\$500,385</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	493,276
200 Personnel Services - Employee Benefits	346,453
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	123,800
500 Other Purchased Services	42,850
600 Supplies	39,000
700 Property	3,500
800 Other Objects	22,000
<b>Total Support Services - Business</b>	<b>\$1,145,879</b>
<b>2600 Operation and Maintenance of Plant Services</b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,968,959
200 Personnel Services - Employee Benefits	1,298,128
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	447,500
500 Other Purchased Services	247,218
600 Supplies	1,247,000
700 Property	96,000
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,306,305</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	2,147,000
600 Supplies	245,200
<b>Total Student Transportation Services</b>	<b>\$2,392,200</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	379,118
200 Personnel Services - Employee Benefits	245,783
300 Purchased Professional and Technical Services	24,200
400 Purchased Property Services	19,000
500 Other Purchased Services	7,400
600 Supplies	14,700
700 Property	8,000
800 Other Objects	1,500
<b>Total Support Services - Central</b>	<b>\$699,701</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	56,500
<b>Total Other Support Services</b>	<b>\$56,500</b>
<b>Total Support Services</b>	<b>\$19,347,091</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	884,831
200 Personnel Services - Employee Benefits	383,433
300 Purchased Professional and Technical Services	83,000
400 Purchased Property Services	700
500 Other Purchased Services	97,662
600 Supplies	30,000
700 Property	83,000
800 Other Objects	17,750
<b>Total Student Activities</b>	<b>\$1,580,376</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	72,995
200 Personnel Services - Employee Benefits	5,600
800 Other Objects	150,000
<b>Total Community Services</b>	<b>\$228,595</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,808,971</b>



<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	6,462,982
<b>Total Interfund Transfers - Out</b>	<b>\$6,462,982</b>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
<b>Total Budgetary Reserve</b>	<b>\$500,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,962,982</b>
<b>TOTAL EXPENDITURES</b>	<b>\$69,188,365</b>



**Cash and Short-Term Investments****06/30/2017 Estimate****06/30/2018 Projection**

General Fund	8,550,000	7,550,000
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	5,000,000	4,600,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
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****\$13,850,000****\$12,450,000****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	\$13,850,000	\$12,450,000

**Long-Term Indebtedness****06/30/2017 Estimate****06/30/2018 Projection****General Fund**

0510 Bonds Payable	60,940,000	56,680,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	500,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,100,000	1,100,000
0599 Other Long-Term Liabilities		

**Total General Fund****\$62,540,000****\$58,280,000****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****06/30/2017 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 Indebtedness06/30/2017 Estimate06/30/2018 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****\$62,540,000****\$58,280,000**

**Short-Term Payables**

	<b><u>06/30/2017 Estimate</u></b>	<b><u>06/30/2018 Projection</u></b>
General Fund	6,400,000	6,500,000
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	17,000	17,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$6,542,000</b>	<b>\$6,642,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$69,082,000</b>	<b>\$64,922,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,200,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,134,841
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,334,841</b>
5900 Budgetary Reserve	500,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,834,841</b>