

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2017



President of the Board - Original Signature Required

6/20/17

Date



Secretary of the Board - Original Signature Required

6/20/17

Date



Chief School Administrator - Original Signature Required

6/20/17

Date

Heidi A Orth

Contact Person

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Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fleetwood Area SD	COUNTY : Berks	AUN : 114062503
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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.

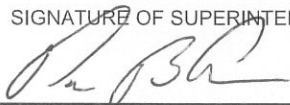
Total Budgeted Expenditures	\$45796240
Ending Unassigned Fund Balance	\$2564905
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.6%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/20/17
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DUE DATE: AUGUST 15, 2017

FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET

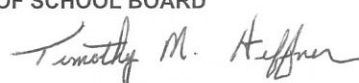
24 PS 6-687(a)(1)

(03/2006)

School District Name : Fleetwood Area SD	County : Berks	AUN Number : 114062503
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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 5/16/17
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

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<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.	\$250,000 budgetary reserve included due to continuing litigious cases in special education and unforeseen needs in the district.
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.	Unassigned fund balance is maintained to guard against losses in revenue and ensure continued financial sustainability.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is maintained to offset increasing costs in employer's share of PSERS liability.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,991,772
0850 Unassigned Fund Balance	3,079,834
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,071,606</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	29,664,062
7000 Revenue from State Sources	14,977,214
8000 Revenue from Federal Sources	340,035
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$44,981,311</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$50,052,917</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	25,577,687
6112 Interim Real Estate Taxes	156,000
6113 Public Utility Realty Taxes	29,500
6114 Payments in Lieu of Current Taxes - State / Local	26
6140 Current Act 511 Taxes - Flat Rate Assessments	54,000
6150 Current Act 511 Taxes - Proportional Assessments	2,430,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	615,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	115,050
6800 Revenues from Intermediary Sources / Pass-Through Funds	438,300
6910 Rentals	150,000
6920 Contributions and Donations from Private Sources	2,000
6940 Tuition from Patrons	14,000
6990 Refunds and Other Miscellaneous Revenue	42,499
REVENUE FROM LOCAL SOURCES	\$29,664,062
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,060,956
7160 Tuition for Orphans Subsidy	55,000
7271 Special Education funds for School-Aged Pupils	1,460,802
7311 Pupil Transportation Subsidy	875,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	717,043
7330 Health Services (Medical, Dental, Nurse, Act 25)	49,000
7340 State Property Tax Reduction Allocation	1,123,944
7505 Ready to Learn Block Grant	371,717
7810 State Share of Social Security and Medicare Taxes	816,632
7820 State Share of Retirement Contributions	3,447,120
REVENUE FROM STATE SOURCES	\$14,977,214
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	283,646
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,489
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	8,900
REVENUE FROM FEDERAL SOURCES	\$340,035
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	44,981,311

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$25,577,687
Amount of Tax Relief for Homestead Exclusions	<u>\$1,123,944</u>
Total Approx. Tax Revenue:	\$26,701,631
Approx. Tax Levy for Tax Rate Calculation:	\$27,814,198

Berks

Total

2016-17 Data		
a. Assessed Value	\$852,443,000	\$852,443,000
b. Real Estate Mills	31.8100	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$1,089,303,027	\$1,089,303,027
d. Assessed Value	\$854,244,400	\$854,244,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$27,116,212	\$27,116,212
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$27,116,212	\$27,116,212
(f Total * g)		
i. Base Mills Subject to Index	31.8100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.83156%	95.83156%
k. Tax Levy Needed	\$27,814,198	\$27,814,198
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	32.5600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$27,814,198	\$27,814,198
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$26,690,254
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$25,577,687
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$25,577,687	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,123,944</u>	
Total Approx. Tax Revenue:	\$26,701,631	
Approx. Tax Levy for Tax Rate Calculation:	\$27,814,198	

Berks

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	32.8597	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$28,070,215	\$28,070,215
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	\$8,222.00	
Number of Homestead/Farmstead Properties	4184	4184
Median Assessed Value of Homestead Properties		\$107,100

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$25,577,687
Amount of Tax Relief for Homestead Exclusions	<u>\$1,123,944</u>
Total Approx. Tax Revenue:	\$26,701,631
Approx. Tax Levy for Tax Rate Calculation:	\$27,814,198

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,123,944	Lowering RE Tax Rate	\$0	\$1,123,944
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,123,944

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Berks	854,244,400	32.5600	27,814,198			95.83156%	
Totals:	854,244,400		27,814,198	- 1,123,944	= 26,690,254	X 95.83156%	= 25,577,687

	<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	\$5.00	\$0.00	54,000
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

Total Current Act 511 Taxes – Flat Rate Assessments 54,000 54,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,140,000	2,140,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	250,000	250,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	40,000	40,000
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 2,430,000 2,430,000

Total Act 511, Current Taxes 2,484,000

Act 511 Tax Limit -->	1,089,303,027	X	12	13,071,636
	Market Value		Mills	(511 Limit)

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	31.8100	32.5600	2.36%	Yes	3.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
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%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,986,711
1200 Special Programs - Elementary / Secondary	6,566,518
1300 Vocational Education	1,859,442
1400 Other Instructional Programs - Elementary / Secondary	35,251
Total Instruction	\$26,447,922
2000 Support Services	
2100 Support Services - Students	1,307,930
2200 Support Services - Instructional Staff	1,869,540
2300 Support Services - Administration	2,543,812
2400 Support Services - Pupil Health	594,054
2500 Support Services - Business	507,441
2600 Operation and Maintenance of Plant Services	3,678,774
2700 Student Transportation Services	2,063,198
2800 Support Services - Central	291,268
2900 Other Support Services	30,200
Total Support Services	\$12,886,217
3000 Operation of Non-Instructional Services	
3200 Student Activities	713,370
3300 Community Services	9,000
Total Operation of Non-Instructional Services	\$722,370
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,489,731
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$5,739,731
Total Estimated Expenditures and Other Financing Uses	\$45,796,240

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,692,930
200 Personnel Services - Employee Benefits	6,496,352
400 Purchased Property Services	5,695
500 Other Purchased Services	461,160
600 Supplies	302,602
700 Property	9,025
800 Other Objects	18,947
Total Regular Programs - Elementary / Secondary	\$17,986,711
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,729,069
200 Personnel Services - Employee Benefits	1,876,365
300 Purchased Professional and Technical Services	821,867
400 Purchased Property Services	2,000
500 Other Purchased Services	1,042,820
600 Supplies	18,647
800 Other Objects	75,750
Total Special Programs - Elementary / Secondary	\$6,566,518
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	479,299
200 Personnel Services - Employee Benefits	283,026
400 Purchased Property Services	3,155
500 Other Purchased Services	1,069,671
600 Supplies	24,291
Total Vocational Education	\$1,859,442
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,375
200 Personnel Services - Employee Benefits	8,726
500 Other Purchased Services	150
600 Supplies	5,000
Total Other Instructional Programs - Elementary / Secondary	\$35,251
Total Instruction	\$26,447,922
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	756,111
200 Personnel Services - Employee Benefits	427,308
300 Purchased Professional and Technical Services	113,314
500 Other Purchased Services	500
600 Supplies	10,697
Total Support Services - Students	\$1,307,930
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	591,863
200 Personnel Services - Employee Benefits	469,667

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	24,000
400 Purchased Property Services	149,700
500 Other Purchased Services	58,500
600 Supplies	274,736
700 Property	299,000
800 Other Objects	2,074
Total Support Services - Instructional Staff	\$1,869,540
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,450,261
200 Personnel Services - Employee Benefits	898,107
300 Purchased Professional and Technical Services	93,000
400 Purchased Property Services	1,775
500 Other Purchased Services	69,823
600 Supplies	5,731
800 Other Objects	25,115
Total Support Services - Administration	\$2,543,812
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	317,137
200 Personnel Services - Employee Benefits	251,064
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	3,992
500 Other Purchased Services	900
600 Supplies	19,461
Total Support Services - Pupil Health	\$594,054
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	265,161
200 Personnel Services - Employee Benefits	177,740
300 Purchased Professional and Technical Services	32,000
400 Purchased Property Services	4,000
500 Other Purchased Services	17,700
600 Supplies	840
800 Other Objects	10,000
Total Support Services - Business	\$507,441
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,281,289
200 Personnel Services - Employee Benefits	977,163
400 Purchased Property Services	472,000
500 Other Purchased Services	107,422
600 Supplies	811,500
700 Property	12,000
800 Other Objects	17,400
Total Operation and Maintenance of Plant Services	\$3,678,774
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	48,942
200 Personnel Services - Employee Benefits	35,046

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	3,300
400 Purchased Property Services	5,000
500 Other Purchased Services	1,970,910
Total Student Transportation Services	\$2,063,198
2800 Support Services - Central	
100 Personnel Services - Salaries	156,230
200 Personnel Services - Employee Benefits	134,588
500 Other Purchased Services	450
Total Support Services - Central	\$291,268
2900 Other Support Services	
500 Other Purchased Services	30,200
Total Other Support Services	\$30,200
Total Support Services	\$12,886,217
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	348,330
200 Personnel Services - Employee Benefits	147,773
300 Purchased Professional and Technical Services	101,561
400 Purchased Property Services	5,125
500 Other Purchased Services	69,050
600 Supplies	30,331
800 Other Objects	11,200
Total Student Activities	\$713,370
3300 Community Services	
300 Purchased Professional and Technical Services	9,000
Total Community Services	\$9,000
Total Operation of Non-Instructional Services	\$722,370
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	789,731
900 Other Uses of Funds	4,700,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,489,731
5900 Budgetary Reserve	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$5,739,731
TOTAL EXPENDITURES	\$45,796,240

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	5,071,606	4,223,873
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	515,000	515,000
Other Capital Projects Fund	746,000	750,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	9,925	8,925
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	72,500	72,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,415,031	\$5,570,298

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 **\$6,415,031** **\$5,570,298**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	25,220,000	20,520,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	465,000	445,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,330,248	1,590,248
0599 Other Long-Term Liabilities		

Total General Fund	\$27,015,248	\$22,555,248
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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		
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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		
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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		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

2017-2018 Final General Fund Budget

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$27,015,248	\$22,555,248

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	\$27,015,248	\$22,555,248
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,691,772
0850 Unassigned Fund Balance	2,564,905
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,256,677
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,506,677