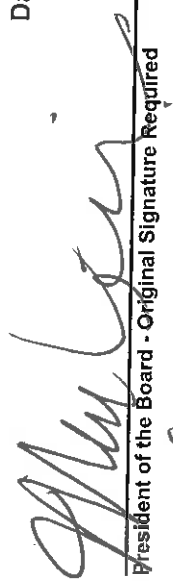


FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

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



President of the Board - Original Signature Required

6/21/17

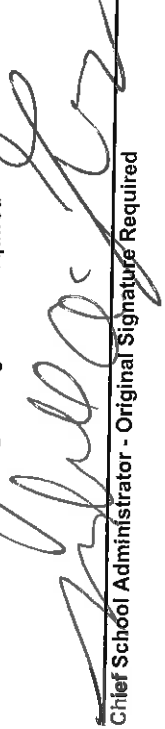
Date



Secretary of the Board - Original Signature Required

6/21/17

Date



Chief School Administrator - Original Signature Required

6/21/17

Date

Robin L Robertson

(610)693-8588

Contact Person

Extn :

Telephone

Extension

r_robertson@conradweiser.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conrad Weiser Area SD	COUNTY : Berks	AUN : 114061103
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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	\$47993810
Ending Unassigned Fund Balance	\$2265354
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.7%

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 6/21/17
---	-----------------

DUE DATE: AUGUST 15, 2017

FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Conrad Weiser Area SD	County : Berks	AUN Number : 114061103
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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 5/17/17
--	-----------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	the district has an unassigned fund balance to have funds available for unexpected expenses
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	the district has Committed Funds set aside for Retirement increases, Special Education, Technology purchases, and Health care expenses

<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	2,715,354
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,515,354
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,230,708</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	31,128,345
7000 Revenue from State Sources	15,095,465
8000 Revenue from Federal Sources	1,535,000
9000 Other Financing Sources	25,000
Total Estimated Revenues And Other Financing Sources	<u>\$47,783,810</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$53,014,518</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	25,779,448
6112 Interim Real Estate Taxes	144,997
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	28,000
6120 Current Per Capita Taxes, Section 679	60,000
6140 Current Act 511 Taxes - Flat Rate Assessments	60,000
6150 Current Act 511 Taxes - Proportional Assessments	2,720,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	786,900
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	515,000
6910 Rentals	50,000
6940 Tuition from Patrons	694,000
6990 Refunds and Other Miscellaneous Revenue	195,000
REVENUE FROM LOCAL SOURCES	\$31,128,345
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,348,764
7160 Tuition for Orphans Subsidy	320,000
7271 Special Education funds for School-Aged Pupils	1,666,600
7311 Pupil Transportation Subsidy	870,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	507,555
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,019,496
7501 PA Accountability Grants	371,000
7810 State Share of Social Security and Medicare Taxes	770,050
7820 State Share of Retirement Contributions	3,172,000
REVENUE FROM STATE SOURCES	\$15,095,465
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	550,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	865,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,000
REVENUE FROM FEDERAL SOURCES	\$1,535,000

Amount

OTHER FINANCING SOURCES

9330 Capital Projects Fund Transfers 25,000

OTHER FINANCING SOURCES \$25,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 47,783,810

Act 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$25,783,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,019,496</u>		
Total Approx. Tax Revenue:	\$26,802,496		
Approx. Tax Levy for Tax Rate Calculation:	\$27,935,189		

	Berks	Lancaster	Total
<hr/>			
2016-17 Data			
a. Assessed Value	\$992,044,300	\$1,447,700	\$993,492,000
b. Real Estate Mills	27.1350	23.3680	
I. 2017-18 Data			
c. 2015 STEB Market Value	\$1,264,834,794	\$1,587,482	\$1,266,422,276
d. Assessed Value	\$996,302,700	\$1,447,700	\$997,750,400
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2016-17 Calculations			
f. 2016-17 Tax Levy	\$26,919,122	\$33,830	\$26,952,952
(a * b)			
2017-18 Calculations			
g. Percent of Total Market Value	99.87465%	0.12535%	100.00000%
II. h. Rebalanced 2016-17 Tax Levy	\$26,919,166	\$33,786	\$26,952,952
(f Total * g)			
i. Base Mills Subject to Index	27.1350	23.3680	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	95.78830%	98.50000%	95.79170%
k. Tax Levy Needed	\$27,900,172	\$35,017	\$27,935,189
(Approx. Tax Levy * g)			
I. 2017-18 Real Estate Tax Rate	28.0000	24.1800	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$27,896,476	\$35,005	\$27,931,481
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$26,911,985
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$25,779,448
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$25,783,000

Amount of Tax Relief for Homestead Exclusions

\$1,019,496

Total Approx. Tax Revenue:

\$26,802,496

Approx. Tax Levy for Tax Rate Calculation:

\$27,935,189

	Berks	Lancaster	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	28.0033	24.1157	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0643	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$27,899,763	\$34,912	\$27,934,675
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$93	\$93
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$92	\$92

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,306.00	\$8,460.00	
Number of Homestead/Farmstead Properties	4982	7	4989
Median Assessed Value of Homestead Properties			\$107,800

Act 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$25,783,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,019,496</u>			
Total Approx. Tax Revenue:	\$26,802,496			
Approx. Tax Levy for Tax Rate Calculation:	\$27,935,189			

	Berks	Lancaster		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,019,496	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$1,019,496

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	996,302,700	28.0000	27,896,476			95.78830%	
Lancaster	1,447,700	24.1800	35,005			98.50000%	
Totals:	997,750,400		27,931,481	- 1,019,496 =	26,911,985 X	95.79170% =	25,779,448

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		60,000
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	60,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			60,000
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%	2,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	320,000
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
Total Current Act 511 Taxes – Proportional Assessments			2,720,000
Total Act 511, Current Taxes			2,780,000
Act 511 Tax Limit -->		1,266,422,276 X	12
		Market Value	Mills
			15,197,067
			(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	27.1350	28.0000	3.19%	Yes	3.2%				
	Lancaster	23.3680	24.1800	3.48%	No	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,026,785
1200 Special Programs - Elementary / Secondary	7,405,290
1300 Vocational Education	1,991,820
1400 Other Instructional Programs - Elementary / Secondary	424,765
Total Instruction	\$28,848,660
2000 Support Services	
2100 Support Services - Students	1,725,995
2200 Support Services - Instructional Staff	1,456,115
2300 Support Services - Administration	2,357,675
2400 Support Services - Pupil Health	504,635
2500 Support Services - Business	657,200
2600 Operation and Maintenance of Plant Services	3,509,425
2700 Student Transportation Services	2,133,270
2800 Support Services - Central	704,560
2900 Other Support Services	36,000
Total Support Services	\$13,084,875
3000 Operation of Non-Instructional Services	
3200 Student Activities	967,830
3300 Community Services	8,000
Total Operation of Non-Instructional Services	\$975,830
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,084,445
Total Other Expenditures and Financing Uses	\$5,084,445
Total Estimated Expenditures and Other Financing Uses	\$47,993,810

2017-2018 Final General Fund Budget

LEA : 114061103 Conrad Weiser Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,131,765
200 Personnel Services - Employee Benefits	6,787,905
300 Purchased Professional and Technical Services	265,950
400 Purchased Property Services	60,065
500 Other Purchased Services	829,850
600 Supplies	395,520
700 Property	525,535
800 Other Objects	30,195
Total Regular Programs - Elementary / Secondary	\$19,026,785
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,608,880
200 Personnel Services - Employee Benefits	2,564,825
300 Purchased Professional and Technical Services	352,000
400 Purchased Property Services	1,000
500 Other Purchased Services	803,140
600 Supplies	56,105
700 Property	19,340
Total Special Programs - Elementary / Secondary	\$7,405,290
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	578,795
200 Personnel Services - Employee Benefits	341,525
400 Purchased Property Services	3,800
500 Other Purchased Services	1,021,900
600 Supplies	34,550
700 Property	1,250
800 Other Objects	10,000
Total Vocational Education	\$1,991,820
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	234,130
200 Personnel Services - Employee Benefits	138,685
300 Purchased Professional and Technical Services	29,960
400 Purchased Property Services	250
500 Other Purchased Services	5,500
600 Supplies	3,200
800 Other Objects	13,040
Total Other Instructional Programs - Elementary / Secondary	\$424,765
Total Instruction	\$28,848,660
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,024,760
200 Personnel Services - Employee Benefits	659,620
300 Purchased Professional and Technical Services	13,150

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	4,050
500 Other Purchased Services	7,420
600 Supplies	15,495
700 Property	1,300
800 Other Objects	200
Total Support Services - Students	\$1,725,995
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	652,255
200 Personnel Services - Employee Benefits	604,220
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	11,975
500 Other Purchased Services	15,090
600 Supplies	149,805
700 Property	11,750
800 Other Objects	4,020
Total Support Services - Instructional Staff	\$1,456,115
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,247,905
200 Personnel Services - Employee Benefits	778,685
300 Purchased Professional and Technical Services	159,300
400 Purchased Property Services	25,500
500 Other Purchased Services	70,560
600 Supplies	32,775
700 Property	22,250
800 Other Objects	20,700
Total Support Services - Administration	\$2,357,675
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	308,695
200 Personnel Services - Employee Benefits	176,605
300 Purchased Professional and Technical Services	4,570
400 Purchased Property Services	3,410
500 Other Purchased Services	1,050
600 Supplies	9,900
800 Other Objects	405
Total Support Services - Pupil Health	\$504,635
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	349,550
200 Personnel Services - Employee Benefits	272,250
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	5,500
500 Other Purchased Services	6,000
600 Supplies	16,000
700 Property	4,500
800 Other Objects	1,400
Total Support Services - Business	\$657,200

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,207,935
200 Personnel Services - Employee Benefits	943,840
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	807,500
500 Other Purchased Services	184,450
600 Supplies	275,000
700 Property	85,000
800 Other Objects	1,700
Total Operation and Maintenance of Plant Services	\$3,509,425
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	46,810
200 Personnel Services - Employee Benefits	44,160
400 Purchased Property Services	8,000
500 Other Purchased Services	2,004,300
600 Supplies	4,500
700 Property	25,000
800 Other Objects	500
Total Student Transportation Services	\$2,133,270
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	313,510
200 Personnel Services - Employee Benefits	212,350
300 Purchased Professional and Technical Services	120,000
500 Other Purchased Services	7,200
600 Supplies	36,500
700 Property	15,000
Total Support Services - Central	\$704,560
2900 <u>Other Support Services</u>	
500 Other Purchased Services	36,000
Total Other Support Services	\$36,000
Total Support Services	\$13,084,875
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	458,355
200 Personnel Services - Employee Benefits	256,725
300 Purchased Professional and Technical Services	106,350
400 Purchased Property Services	4,000
500 Other Purchased Services	64,500
600 Supplies	19,550
700 Property	49,350
800 Other Objects	9,000
Total Student Activities	\$967,830
3300 <u>Community Services</u>	
500 Other Purchased Services	8,000

<u>Description</u>	<u>Amount</u>
Total Community Services	\$8,000
Total Operation of Non-Instructional Services	\$975,830
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,241,525
900 Other Uses of Funds	3,842,920
Total Debt Service / Other Expenditures and Financing Uses	\$5,084,445
Total Other Expenditures and Financing Uses	\$5,084,445
TOTAL EXPENDITURES	\$47,993,810

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	7,270,000	7,000,000
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	5,420,000	5,420,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	120,000	120,000
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	\$12,810,000	\$12,540,000

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	\$12,810,000	\$12,540,000
-----------------------------------	---------------------	---------------------

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
0510 Bonds Payable	32,489,083	28,646,167
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	470,000	470,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	266,000	266,000
0599 Other Long-Term Liabilities		
Total General Fund	\$33,225,083	\$29,382,167

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

<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	\$33,225,083	\$29,382,167

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	\$33,225,083	\$29,382,167
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,755,354
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,265,354
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,020,708

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,020,708
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