

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2017

Stacy L. Detwiler
 President of the Board - Original Signature Required

6/26/17
 Date

Pamela L. Janda
 Secretary of the Board - Original Signature Required

6-28-2017
 Date

Melvin Brewer
 Chief School Administrator - Original Signature Required

6/28/17
 Date

Tracy L Detwiler
 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 : Antietam SD	COUNTY : Berks	AUN : 114060503
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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.

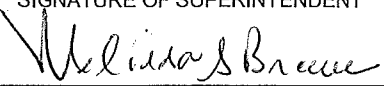
Total Budgeted Expenditures	\$18956076
Ending Unassigned Fund Balance	\$1463257
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.7%

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 6/27/17
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DUE DATE: AUGUST 15, 2017

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Antietam SD	County : Berks	AUN Number : 114060503
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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 <i>VICE</i> 	DATE <i>5/22/2017</i>
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<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.	To guard against unforeseen expenses that are out of the district's control.
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.	Amount according to the district's fund balance policy.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	For PSERS increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Projected fund balance usage to balance the 2018-19 budget.

<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	2,749,263
0840 Assigned Fund Balance	796,537
0850 Unassigned Fund Balance	1,437,133
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,982,933</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	10,738,831
7000 Revenue from State Sources	6,877,568
8000 Revenue from Federal Sources	318,140
9000 Other Financing Sources	225,000
Total Estimated Revenues And Other Financing Sources	<u>\$18,159,539</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$23,142,472</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	9,140,528
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	10,500
6150 Current Act 511 Taxes - Proportional Assessments	905,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	35,000
6700 Revenues from LEA Activities	9,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	215,303
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	35,000
REVENUE FROM LOCAL SOURCES	\$10,738,831
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,398,447
7160 Tuition for Orphans Subsidy	55,000
7271 Special Education funds for School-Aged Pupils	572,210
7311 Pupil Transportation Subsidy	90,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	85,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	456,714
7505 Ready to Learn Block Grant	167,132
7810 State Share of Social Security and Medicare Taxes	388,846
7820 State Share of Retirement Contributions	1,640,219
REVENUE FROM STATE SOURCES	\$6,877,568
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	300,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	18,140
REVENUE FROM FEDERAL SOURCES	\$318,140
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	225,000
OTHER FINANCING SOURCES	\$225,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	18,159,539

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$9,140,528
Amount of Tax Relief for Homestead Exclusions	<u>\$456,714</u>
Total Approx. Tax Revenue:	\$9,597,242
Approx. Tax Levy for Tax Rate Calculation:	\$10,027,948

Berks

Total

2016-17 Data		
a. Assessed Value	\$257,128,400	\$257,128,400
b. Real Estate Mills	37.7900	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$322,880,924	\$322,880,924
d. Assessed Value	\$256,141,700	\$256,141,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$9,716,882	\$9,716,882
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$9,716,882	\$9,716,882
(f Total * g)		
i. Base Mills Subject to Index	37.7900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.50000%	95.50000%
k. Tax Levy Needed	\$10,027,948	\$10,027,948
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	39.1500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,027,948	\$10,027,948
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,571,234
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,140,528
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,140,528	
Amount of Tax Relief for Homestead Exclusions	<u>\$456,714</u>	
Total Approx. Tax Revenue:	\$9,597,242	
Approx. Tax Levy for Tax Rate Calculation:	\$10,027,948	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	39.1504	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,028,050	\$10,028,050
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	\$6,539	
Number of Homestead/Farmstead Properties	1785	1785
Median Assessed Value of Homestead Properties		\$79,500

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,140,528
Amount of Tax Relief for Homestead Exclusions	<u>\$456,714</u>
Total Approx. Tax Revenue:	\$9,597,242
Approx. Tax Levy for Tax Rate Calculation:	\$10,027,948

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$456,714	Lowering RE Tax Rate	\$0	\$456,714
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$456,714

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	256,141,700	39.1500	10,027,948			95.50000%	
Totals:	256,141,700		10,027,948	456,714 =	9,571,234 X	95.50000% =	9,140,528

	<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	\$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 0 0

	<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%	825,000	825,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	80,000	80,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
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 905,000 905,000

Total Act 511, Current Taxes 905,000

Act 511 Tax Limit -->	322,880,924 X	12	3,874,571
	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	37.7900	39.1500	3.60%	Yes	3.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.6%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>					3.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,672,687
1200 Special Programs - Elementary / Secondary	2,883,976
1300 Vocational Education	427,750
1400 Other Instructional Programs - Elementary / Secondary	23,670
Total Instruction	\$11,008,083
2000 Support Services	
2100 Support Services - Students	601,406
2200 Support Services - Instructional Staff	809,880
2300 Support Services - Administration	1,615,833
2400 Support Services - Pupil Health	199,411
2500 Support Services - Business	366,299
2600 Operation and Maintenance of Plant Services	1,437,442
2700 Student Transportation Services	234,900
2800 Support Services - Central	474,570
2900 Other Support Services	9,100
Total Support Services	\$5,748,841
3000 Operation of Non-Instructional Services	
3200 Student Activities	428,861
3300 Community Services	18,000
Total Operation of Non-Instructional Services	\$446,861
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,652,291
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,752,291
Total Estimated Expenditures and Other Financing Uses	\$18,956,076

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	4,158,560
200 Personnel Services - Employee Benefits	2,682,927
300 Purchased Professional and Technical Services	43,900
400 Purchased Property Services	2,500
500 Other Purchased Services	375,500
600 Supplies	181,750
700 Property	225,000
800 Other Objects	2,550
Total Regular Programs - Elementary / Secondary	\$7,672,687
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,203,505
200 Personnel Services - Employee Benefits	847,921
300 Purchased Professional and Technical Services	298,500
400 Purchased Property Services	1,000
500 Other Purchased Services	517,500
600 Supplies	15,550
Total Special Programs - Elementary / Secondary	\$2,883,976
1300 <u>Vocational Education</u>	
500 Other Purchased Services	427,750
Total Vocational Education	\$427,750
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,400
200 Personnel Services - Employee Benefits	1,770
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	12,500
Total Other Instructional Programs - Elementary / Secondary	\$23,670
Total Instruction	\$11,008,083
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	348,316
200 Personnel Services - Employee Benefits	228,617
300 Purchased Professional and Technical Services	15,773
500 Other Purchased Services	200
600 Supplies	8,500
Total Support Services - Students	\$601,406
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	372,787
200 Personnel Services - Employee Benefits	316,593
300 Purchased Professional and Technical Services	39,900
400 Purchased Property Services	44,000
500 Other Purchased Services	3,000
600 Supplies	30,400

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	3,200
Total Support Services - Instructional Staff	\$809,880
2300 Support Services - Administration	
100 Personnel Services - Salaries	830,203
200 Personnel Services - Employee Benefits	578,080
300 Purchased Professional and Technical Services	84,700
500 Other Purchased Services	72,700
600 Supplies	32,550
800 Other Objects	17,600
Total Support Services - Administration	\$1,615,833
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	108,521
200 Personnel Services - Employee Benefits	82,745
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	1,450
500 Other Purchased Services	335
600 Supplies	3,000
800 Other Objects	360
Total Support Services - Pupil Health	\$199,411
2500 Support Services - Business	
100 Personnel Services - Salaries	206,147
200 Personnel Services - Employee Benefits	114,082
300 Purchased Professional and Technical Services	30,870
400 Purchased Property Services	4,000
500 Other Purchased Services	2,200
600 Supplies	3,000
800 Other Objects	6,000
Total Support Services - Business	\$366,299
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	489,638
200 Personnel Services - Employee Benefits	373,849
300 Purchased Professional and Technical Services	4,780
400 Purchased Property Services	164,850
500 Other Purchased Services	45,775
600 Supplies	348,350
700 Property	9,950
800 Other Objects	250
Total Operation and Maintenance of Plant Services	\$1,437,442
2700 Student Transportation Services	
100 Personnel Services - Salaries	81,969
200 Personnel Services - Employee Benefits	37,931
400 Purchased Property Services	7,500
500 Other Purchased Services	83,000
600 Supplies	24,500
Total Student Transportation Services	\$234,900

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<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	157,433
200 Personnel Services - Employee Benefits	101,937
300 Purchased Professional and Technical Services	24,200
400 Purchased Property Services	5,000
500 Other Purchased Services	120,000
600 Supplies	55,000
700 Property	10,000
800 Other Objects	1,000
Total Support Services - Central	\$474,570
2900 Other Support Services	
500 Other Purchased Services	9,100
Total Other Support Services	\$9,100
Total Support Services	\$5,748,841
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	207,432
200 Personnel Services - Employee Benefits	83,429
300 Purchased Professional and Technical Services	46,500
500 Other Purchased Services	46,500
600 Supplies	38,500
700 Property	2,000
800 Other Objects	4,500
Total Student Activities	\$428,861
3300 Community Services	
300 Purchased Professional and Technical Services	17,000
600 Supplies	1,000
Total Community Services	\$18,000
Total Operation of Non-Instructional Services	\$446,861
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	481,291
900 Other Uses of Funds	1,171,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,652,291
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,752,291
TOTAL EXPENDITURES	\$18,956,076

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	4,982,933	4,013,368
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	570,000	570,000
Other Capital Projects Fund	1,450,000	
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	\$7,002,933	\$4,583,368
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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		

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Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$7,002,933** **\$4,583,368**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund		
0510 Bonds Payable	16,894,000	15,903,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	150,000	150,000
0540 Accumulated Compensated Absences	240,250	241,600
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	\$17,284,250	\$16,294,600

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	\$17,284,250	\$16,294,600

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	981,000	991,000
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		
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	\$981,000	\$991,000
TOTAL INDEBTEDNESS	\$18,265,250	\$17,285,600

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,490,000
0840 Assigned Fund Balance	1,233,139
0850 Unassigned Fund Balance	1,463,257
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,186,396
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,286,396