

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Mark D Boyer

(610)374-0739

Extn :1105

Contact Person

Telephone

Extension

mboyer@wyoarea.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wyomissing Area SD	COUNTY : Berks	AUN : 114069353
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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	\$35503542
Ending Unassigned Fund Balance	\$1637025
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.6%

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
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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 : Wyomissing Area SD	County : Berks	AUN Number : 114069353
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency funds for special education, charter school and technology needs.
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.	Fund balance reserve that is not assigned.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance for one time future purchases
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 to balance 17/18 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	19,301
0820 Restricted Fund Balance	30,608
0830 Committed Fund Balance	7,271,350
0840 Assigned Fund Balance	356,553
0850 Unassigned Fund Balance	2,718,090
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,345,993</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	27,500,317
7000 Revenue from State Sources	6,433,926
8000 Revenue from Federal Sources	596,949
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$34,531,192</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$44,877,185</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	22,768,723
6112 Interim Real Estate Taxes	22,305
6113 Public Utility Realty Taxes	28,371
6114 Payments in Lieu of Current Taxes - State / Local	408,500
6120 Current Per Capita Taxes, Section 679	28,000
6140 Current Act 511 Taxes - Flat Rate Assessments	90,674
6150 Current Act 511 Taxes - Proportional Assessments	3,182,916
6400 Delinquencies on Taxes Levied / Assessed by the LEA	418,074
6500 Earnings on Investments	56,317
6700 Revenues from LEA Activities	58,639
6800 Revenues from Intermediary Sources / Pass-Through Funds	305,423
6910 Rentals	4,296
6940 Tuition from Patrons	16,385
6990 Refunds and Other Miscellaneous Revenue	111,694

REVENUE FROM LOCAL SOURCES \$27,500,317**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	1,495,407
7271 Special Education funds for School-Aged Pupils	829,423
7311 Pupil Transportation Subsidy	340,534
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	61,731
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,500
7340 State Property Tax Reduction Allocation	488,417
7505 Ready to Learn Block Grant	139,739
7810 State Share of Social Security and Medicare Taxes	575,128
7820 State Share of Retirement Contributions	2,467,047

REVENUE FROM STATE SOURCES \$6,433,926**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	261,594
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	26,784
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	12,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	287,780
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,791

REVENUE FROM FEDERAL SOURCES \$596,949**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 34,531,192**

Act 1 Index (current): 2.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,768,723	
Amount of Tax Relief for Homestead Exclusions	<u>\$488,417</u>	
Total Approx. Tax Revenue:	\$23,257,140	
Approx. Tax Levy for Tax Rate Calculation:	\$23,961,327	

	Berks	Total
<hr/>		
2016-17 Data		
a. Assessed Value	\$795,546,240	\$795,546,240
b. Real Estate Mills	30.0665	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$970,806,262	\$970,806,262
d. Assessed Value	\$796,944,340	\$796,944,340
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2016-17 Calculations		
f. 2016-17 Tax Levy	\$23,919,291	\$23,919,291
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2016-17 Tax Levy	\$23,919,291	\$23,919,291
(f Total * g)		
i. Base Mills Subject to Index	30.0665	
(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	97.00000%	97.00000%
k. Tax Levy Needed	\$23,961,327	\$23,961,327
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	30.0665	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,961,327	\$23,961,327
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,472,910
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,768,723
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$22,768,723

Amount of Tax Relief for Homestead Exclusions

\$488,417

Total Approx. Tax Revenue:

\$23,257,140

Approx. Tax Levy for Tax Rate Calculation:

\$23,961,327

Berks

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	30.8181	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,560,310	\$24,560,310
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	\$5,967	
Number of Homestead/Farmstead Properties	2722	2722
Median Assessed Value of Homestead Properties		\$124,900

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$22,768,723
Amount of Tax Relief for Homestead Exclusions	<u>\$488,417</u>
Total Approx. Tax Revenue:	\$23,257,140
Approx. Tax Levy for Tax Rate Calculation:	\$23,961,327

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$488,417	Lowering RE Tax Rate	\$0		\$488,417
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$488,417

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	796,944,340	30.0665	23,961,327			97.00000%	
Totals:	796,944,340		23,961,327	488,417 =	23,472,910 X	97.00000% =	22,768,723

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		28,000
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	28,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	62,674
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 90,674 90,674

	<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%	2,350,000	2,350,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	343,613	343,613
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.0000	489,303	489,303
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 3,182,916 3,182,916

Total Act 511, Current Taxes 3,273,590

Act 511 Tax Limit -->	970,806,262 X	12	11,649,675
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Berks	30.0665	30.0665	0.00%	Yes	2.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.5%				
6152	Current Act 511 Occupation Taxes					2.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	2.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,561,960
1200 Special Programs - Elementary / Secondary	4,948,673
1300 Vocational Education	450,206
1400 Other Instructional Programs - Elementary / Secondary	115,509
Total Instruction	\$20,076,348
2000 Support Services	
2100 Support Services - Students	1,366,757
2200 Support Services - Instructional Staff	768,417
2300 Support Services - Administration	2,297,808
2400 Support Services - Pupil Health	540,867
2500 Support Services - Business	640,005
2600 Operation and Maintenance of Plant Services	2,717,377
2700 Student Transportation Services	900,624
2800 Support Services - Central	1,146,797
2900 Other Support Services	26,750
Total Support Services	\$10,405,402
3000 Operation of Non-Instructional Services	
3200 Student Activities	975,667
3300 Community Services	48,651
3400 Scholarships and Awards	750
Total Operation of Non-Instructional Services	\$1,025,068
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,746,724
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$3,996,724
Total Estimated Expenditures and Other Financing Uses	\$35,503,542

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,386,719
200 Personnel Services - Employee Benefits	5,153,941
300 Purchased Professional and Technical Services	212,097
400 Purchased Property Services	2,435
500 Other Purchased Services	268,157
600 Supplies	523,324
700 Property	11,250
800 Other Objects	4,037
Total Regular Programs - Elementary / Secondary	\$14,561,960
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,256,349
200 Personnel Services - Employee Benefits	1,673,467
300 Purchased Professional and Technical Services	429,050
500 Other Purchased Services	503,247
600 Supplies	84,960
700 Property	1,500
800 Other Objects	100
Total Special Programs - Elementary / Secondary	\$4,948,673
1300 <u>Vocational Education</u>	
500 Other Purchased Services	450,206
Total Vocational Education	\$450,206
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	38,660
200 Personnel Services - Employee Benefits	21,099
300 Purchased Professional and Technical Services	20,500
500 Other Purchased Services	34,500
600 Supplies	750
Total Other Instructional Programs - Elementary / Secondary	\$115,509
Total Instruction	\$20,076,348
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	771,297
200 Personnel Services - Employee Benefits	508,335
300 Purchased Professional and Technical Services	67,000
500 Other Purchased Services	2,050
600 Supplies	17,775
800 Other Objects	300
Total Support Services - Students	\$1,366,757
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	422,387
200 Personnel Services - Employee Benefits	267,790
300 Purchased Professional and Technical Services	33,825

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,500
500 Other Purchased Services	3,050
600 Supplies	39,865
Total Support Services - Instructional Staff	\$768,417
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,163,771
200 Personnel Services - Employee Benefits	694,340
300 Purchased Professional and Technical Services	237,883
400 Purchased Property Services	51,100
500 Other Purchased Services	37,400
600 Supplies	24,426
800 Other Objects	88,888
Total Support Services - Administration	\$2,297,808
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	225,624
200 Personnel Services - Employee Benefits	146,883
300 Purchased Professional and Technical Services	163,325
600 Supplies	5,035
Total Support Services - Pupil Health	\$540,867
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	339,911
200 Personnel Services - Employee Benefits	210,844
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	25,000
500 Other Purchased Services	7,350
600 Supplies	26,400
800 Other Objects	22,000
Total Support Services - Business	\$640,005
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	894,915
200 Personnel Services - Employee Benefits	634,675
300 Purchased Professional and Technical Services	32,150
400 Purchased Property Services	692,286
500 Other Purchased Services	93,160
600 Supplies	368,141
800 Other Objects	2,050
Total Operation and Maintenance of Plant Services	\$2,717,377
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	3,846
400 Purchased Property Services	4,700
500 Other Purchased Services	853,378
600 Supplies	33,200
700 Property	4,500
800 Other Objects	1,000
Total Student Transportation Services	\$900,624

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	374,650
200 Personnel Services - Employee Benefits	162,297
300 Purchased Professional and Technical Services	173,650
400 Purchased Property Services	9,000
500 Other Purchased Services	69,200
600 Supplies	297,100
700 Property	58,500
800 Other Objects	2,400
Total Support Services - Central	\$1,146,797
2900 <u>Other Support Services</u>	
500 Other Purchased Services	26,750
Total Other Support Services	\$26,750
Total Support Services	\$10,405,402
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	495,973
200 Personnel Services - Employee Benefits	190,021
300 Purchased Professional and Technical Services	59,957
400 Purchased Property Services	17,783
500 Other Purchased Services	115,598
600 Supplies	76,490
800 Other Objects	19,845
Total Student Activities	\$975,667
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	31,101
200 Personnel Services - Employee Benefits	15,050
500 Other Purchased Services	2,500
Total Community Services	\$48,651
3400 <u>Scholarships and Awards</u>	
800 Other Objects	750
Total Scholarships and Awards	\$750
Total Operation of Non-Instructional Services	\$1,025,068
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	657,127
900 Other Uses of Funds	3,089,597
Total Debt Service / Other Expenditures and Financing Uses	\$3,746,724
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$3,996,724
TOTAL EXPENDITURES	\$35,503,542

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	12,066,362	
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	3,430,140	3,430,140
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	372,977	372,977
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	61,618	61,618
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$15,931,097	\$3,864,735

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	\$15,931,097	\$3,864,735
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Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	27,015,000	25,570,000
0520 Extended-Term Financing Agreements Payable	1,350,000	
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	191,582	191,582
0550 Authority Lease Obligations	154,797	294,596
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$28,711,379	\$26,056,178
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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

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	\$28,711,379	\$26,056,178

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	\$28,711,379	\$26,056,178
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Account Description	Amounts
0810 Nonspendable Fund Balance	19,301
0820 Restricted Fund Balance	30,608
0830 Committed Fund Balance	6,763,767
0840 Assigned Fund Balance	972,851
0850 Unassigned Fund Balance	1,637,025
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,373,643
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,673,552