

# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2017



\_\_\_\_\_  
President of the Board - Original Signature Required

6/12/2017

\_\_\_\_\_  
Date



\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6-12-2017

\_\_\_\_\_  
Date



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6-12-2017

\_\_\_\_\_  
Date

Renee M Gomez

\_\_\_\_\_  
Contact Person

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


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Berwick Area SD	<b>County :</b> Columbia	<b>AUN Number :</b> 116191103
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6-12-2017
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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>
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2700, Object 100: \$56,698.00 Function 2700, Object 200: \$87,932.00	Retiree benefit coded to the function assigned to at time of retirement per Manual of Accounting.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Anticipated costs as result of Title I funding reductions.
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.	Unexpected costs arising during the school year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$1,000,000 for capital expenditures, remaining monies for debt and increasing PSERS expenditures.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	7,500,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,500,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$11,000,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	19,407,153	
7000 Revenue from State Sources	23,632,785	
8000 Revenue from Federal Sources	1,260,176	
9000 Other Financing Sources	200,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$44,500,114</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$55,500,114</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	14,537,428
6112 Interim Real Estate Taxes	55,700
6113 Public Utility Realty Taxes	22,000
6114 Payments in Lieu of Current Taxes - State / Local	12,775
6140 Current Act 511 Taxes - Flat Rate Assessments	47,400
6150 Current Act 511 Taxes - Proportional Assessments	2,509,140
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,189,450
6500 Earnings on Investments	83,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	664,000
6910 Rentals	78,270
6920 Contributions and Donations from Private Sources	44,360
6940 Tuition from Patrons	16,030
6960 Services Provided Other Local Governmental Units / LEAs	109,600
6990 Refunds and Other Miscellaneous Revenue	38,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$19,407,153</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	13,948,359
7160 Tuition for Orphans Subsidy	68,812
7271 Special Education funds for School-Aged Pupils	2,216,651
7311 Pupil Transportation Subsidy	726,517
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	665,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340 State Property Tax Reduction Allocation	1,096,556
7505 Ready to Learn Block Grant	549,482
7810 State Share of Social Security and Medicare Taxes	894,346
7820 State Share of Retirement Contributions	3,412,062
<b>REVENUE FROM STATE SOURCES</b>	<b>\$23,632,785</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	810,604
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	151,869
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	12,673
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	251,030
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	34,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,260,176</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9320 Special Revenue Fund Transfers	200,000
<b>OTHER FINANCING SOURCES</b>	<b>\$200,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>44,500,114</b>

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$14,538,981

Amount of Tax Relief for Homestead Exclusions

\$1,096,556

Total Approx. Tax Revenue:

\$15,635,537

Approx. Tax Levy for Tax Rate Calculation:

\$16,890,354

	Columbia	Luzerne	Total
<b>2016-17 Data</b>			
a. Assessed Value	\$207,687,920	\$762,519,400	\$970,207,320
b. Real Estate Mills	44.2300	11.4400	
<b>I. 2017-18 Data</b>			
c. 2015 STEB Market Value	\$577,395,700	\$548,015,789	\$1,125,411,489
d. Assessed Value	\$200,445,251	\$767,110,000	\$967,555,251
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2016-17 Calculations</b>			
f. 2016-17 Tax Levy (a * b)	\$9,186,037	\$8,723,222	\$17,909,259
<b>2017-18 Calculations</b>			
g. Percent of Total Market Value	51.30530%	48.69470%	100.00000%
h. Rebalanced 2016-17 Tax Levy (f Total * g)	\$9,188,399	\$8,720,860	\$17,909,259
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	44.2413	11.4400	
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	94.48000%	89.50000%	92.05500%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$8,665,647	\$8,224,707	\$16,890,354
<b>I. 2017-18 Real Estate Tax Rate</b> (k / d * 1000)	<b>43.2300</b>	<b>10.7200</b>	
l. Tax Levy Generated by Mills (l / 1000 * d)	\$8,665,248	\$8,223,419	\$16,888,667
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$15,792,111
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$14,537,428

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$14,538,981

Amount of Tax Relief for Homestead Exclusions

\$1,096,556

Total Approx. Tax Revenue:

\$15,635,537

Approx. Tax Levy for Tax Rate Calculation:

\$16,890,354

	Columbia	Luzerne	Total
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**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	45.7897	11.8404	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,178,328	\$9,082,889	\$18,261,217
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$4,381	\$17,076	
Number of Homestead/Farmstead Properties	3368	2450	5818
Median Assessed Value of Homestead Properties			\$144,176



Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$14,538,981

Amount of Tax Relief for Homestead Exclusions

\$1,096,556

Total Approx. Tax Revenue:

\$15,635,537

Approx. Tax Levy for Tax Rate Calculation:

\$16,890,354

	Columbia	Luzerne		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,096,556	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,096,556</b>

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Columbia	200,445,251	43.2300	8,665,248			94.48000%	
Luzerne	767,110,000	10.7200	8,223,419			89.50000%	
<b>Totals:</b>	<b>967,555,251</b>		<b>16,888,667</b>	<b>1,096,556</b>	<b>= 15,792,111</b>	<b>X 92.05500%</b>	<b>= 14,537,428</b>

	Rate		Estimated Revenue
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	47,400
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>47,400</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,280,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	229,140
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,509,140</b>
<b>Total Act 511, Current Taxes</b>			<b>2,556,540</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,125,411,489 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u>									
	Columbia	44.2413	43.2300	-2.27%	Yes	3.5%				
	Luzerne	11.4400	10.7200	-6.28%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679					3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6144	Current Act 511 Trailer Taxes					3.5%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.5%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.5%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6152	Current Act 511 Occupation Taxes					3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6154	Current Act 511 Amusement Taxes					3.5%				
6155	Current Act 511 Business Privilege Taxes					3.5%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.5%				
6157	Current Act 511 Mercantile Taxes					3.5%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	19,490,950
1200 Special Programs - Elementary / Secondary	6,548,516
1300 Vocational Education	2,664,523
1400 Other Instructional Programs - Elementary / Secondary	2,500
<b>Total Instruction</b>	<b>\$28,706,489</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,040,125
2200 Support Services - Instructional Staff	1,173,393
2300 Support Services - Administration	1,940,757
2400 Support Services - Pupil Health	611,030
2500 Support Services - Business	523,302
2600 Operation and Maintenance of Plant Services	3,873,597
2700 Student Transportation Services	1,731,990
2800 Support Services - Central	1,768,594
<b>Total Support Services</b>	<b>\$13,662,788</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	77,368
3300 Community Services	11,615
<b>Total Operation of Non-Instructional Services</b>	<b>\$88,983</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	240,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$240,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	961,854
5200 Interfund Transfers - Out	600,000
5900 Budgetary Reserve	240,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,801,854</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$44,500,114</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	11,037,400
200 Personnel Services - Employee Benefits	7,588,427
300 Purchased Professional and Technical Services	126,067
400 Purchased Property Services	500
500 Other Purchased Services	445,095
600 Supplies	277,211
700 Property	13,550
800 Other Objects	2,700
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$19,490,950</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,578,868
200 Personnel Services - Employee Benefits	2,403,156
300 Purchased Professional and Technical Services	141,200
500 Other Purchased Services	365,250
600 Supplies	58,677
800 Other Objects	1,365
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,548,516</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	541,794
200 Personnel Services - Employee Benefits	385,960
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	750
500 Other Purchased Services	1,712,619
600 Supplies	22,900
<b>Total Vocational Education</b>	<b>\$2,664,523</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
600 Supplies	2,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,500</b>
<b>Total Instruction</b>	<b>\$28,706,489</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,231,563
200 Personnel Services - Employee Benefits	787,877
300 Purchased Professional and Technical Services	3,750
500 Other Purchased Services	3,450
600 Supplies	11,475
700 Property	1,500
800 Other Objects	510
<b>Total Support Services - Students</b>	<b>\$2,040,125</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	583,793
200 Personnel Services - Employee Benefits	357,197

LEA : 116191103 Berwick Area SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	38,070
500 Other Purchased Services	14,753
600 Supplies	175,610
700 Property	2,500
800 Other Objects	1,470
<b>Total Support Services - Instructional Staff</b>	<b>\$1,173,393</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,119,074
200 Personnel Services - Employee Benefits	660,268
300 Purchased Professional and Technical Services	95,900
500 Other Purchased Services	38,200
600 Supplies	17,800
700 Property	2,000
800 Other Objects	7,515
<b>Total Support Services - Administration</b>	<b>\$1,940,757</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	336,729
200 Personnel Services - Employee Benefits	258,226
300 Purchased Professional and Technical Services	6,600
500 Other Purchased Services	750
600 Supplies	8,725
<b>Total Support Services - Pupil Health</b>	<b>\$611,030</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	308,899
200 Personnel Services - Employee Benefits	173,953
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	3,450
600 Supplies	6,500
800 Other Objects	500
<b>Total Support Services - Business</b>	<b>\$523,302</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,294,933
200 Personnel Services - Employee Benefits	949,464
300 Purchased Professional and Technical Services	115,000
400 Purchased Property Services	629,500
500 Other Purchased Services	343,450
600 Supplies	510,000
700 Property	30,000
800 Other Objects	1,250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,873,597</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	56,698
200 Personnel Services - Employee Benefits	87,932
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	1,535,360

<u>Description</u>	<u>Amount</u>
600 Supplies	2,000
700 Property	35,000
<b>Total Student Transportation Services</b>	<b>\$1,731,990</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	251,487
200 Personnel Services - Employee Benefits	160,922
300 Purchased Professional and Technical Services	306,000
500 Other Purchased Services	57,500
600 Supplies	505,485
700 Property	487,200
<b>Total Support Services - Central</b>	<b>\$1,768,594</b>
<b>Total Support Services</b>	<b>\$13,662,788</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
300 Purchased Professional and Technical Services	46,000
400 Purchased Property Services	5,600
500 Other Purchased Services	14,550
600 Supplies	10,918
800 Other Objects	300
<b>Total Student Activities</b>	<b>\$77,368</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	3,700
600 Supplies	7,915
<b>Total Community Services</b>	<b>\$11,615</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$88,983</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	240,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$240,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$240,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	381,923
900 Other Uses of Funds	579,931
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$961,854</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	600,000
<b>Total Interfund Transfers - Out</b>	<b>\$600,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	240,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$240,000
Total Other Expenditures and Financing Uses	\$1,801,854
<b>TOTAL EXPENDITURES</b>	<b>\$44,500,114</b>



**Cash and Short-Term Investments**

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	11,000,000	12,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds	1,000	1,000
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$11,056,000</b>	<b>\$12,056,000</b>

**Long-Term Investments**

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
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**

**\$11,056,000**

**\$12,056,000**

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

06/30/2017 Estimate

06/30/2018 Projection

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**Long-Term 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 Permanent Fund**

**Total Long-Term Indebtedness**

**Short-Term Payables**

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	22,000,000	20,000,000
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		
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		
<b>Total Short-Term Payables</b>	<b>\$22,000,000</b>	<b>\$20,000,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$22,000,000</b>	<b>\$20,000,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,500,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$11,000,000</b>
<b>5900 Budgetary Reserve</b>	<b>240,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$11,240,000</b>