

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

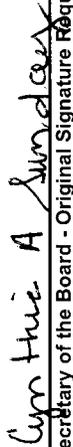
Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/19/17

Date



Secretary of the Board - Original Signature Required

6/19/17

Date



Chief School Administrator - Original Signature Required

6/19/17

Date

Michele Zimmerman

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Contact Person

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 : Hamburg Area SD	COUNTY : Berks	AUN : 114063503
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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

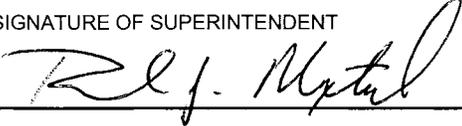
If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$42004489
Ending Unassigned Fund Balance	\$1822581
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.3%

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
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DUE DATE: AUGUST 15, 2017

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

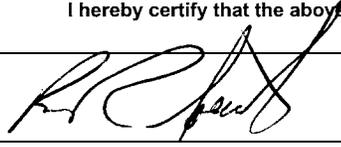
24 PS 6-687(a)(1)

(03/2006)

School District Name : Hamburg Area SD	County : Berks	AUN Number : 114063503
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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 5/23/17
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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.	Budgetary reserve is for unexpected expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is for emergency expenditures.
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 is for future HRA and OPEB payments.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is for future capital improvements and purchases of technology equipment and other instructional items.

<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	41,180
0830 Committed Fund Balance	2,403,497
0840 Assigned Fund Balance	10,494,119
0850 Unassigned Fund Balance	1,695,440
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,593,056</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	25,327,568
7000 Revenue from State Sources	14,475,417
8000 Revenue from Federal Sources	489,138
9000 Other Financing Sources	1,000
Total Estimated Revenues And Other Financing Sources	<u>\$40,293,123</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$54,886,179</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	21,055,614
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	26,200
6114 Payments in Lieu of Current Taxes - State / Local	10,018
6120 Current Per Capita Taxes, Section 679	53,500
6140 Current Act 511 Taxes - Flat Rate Assessments	53,500
6150 Current Act 511 Taxes - Proportional Assessments	2,450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	900,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	355,851
6910 Rentals	65,000
6920 Contributions and Donations from Private Sources	12,000
6940 Tuition from Patrons	500
6960 Services Provided Other Local Governmental Units / LEAs	5,000
6990 Refunds and Other Miscellaneous Revenue	110,385

REVENUE FROM LOCAL SOURCES \$25,327,568

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	6,857,026
7160 Tuition for Orphans Subsidy	85,000
7271 Special Education funds for School-Aged Pupils	1,539,956
7311 Pupil Transportation Subsidy	830,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	515,842
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	829,298
7505 Ready to Learn Block Grant	338,158
7810 State Share of Social Security and Medicare Taxes	650,904
7820 State Share of Retirement Contributions	2,771,233

REVENUE FROM STATE SOURCES \$14,475,417

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	407,338
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	67,800

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	14,000
REVENUE FROM FEDERAL SOURCES	\$489,138
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
OTHER FINANCING SOURCES	\$1,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	40,293,123

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,055,614	
Amount of Tax Relief for Homestead Exclusions	<u>\$829,348</u>	
Total Approx. Tax Revenue:	\$21,884,962	
Approx. Tax Levy for Tax Rate Calculation:	\$23,469,793	

	Berks	Total
<hr/>		
2016-17 Data		
a. Assessed Value	\$871,181,400	\$871,181,400
b. Real Estate Mills	26.7100	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$1,079,985,908	\$1,079,985,908
d. Assessed Value	\$870,541,300	\$870,541,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2016-17 Calculations		
f. 2016-17 Tax Levy	\$23,269,255	\$23,269,255
(a * b)		
2017-18 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$23,269,255	\$23,269,255
(f Total * g)		
i. Base Mills Subject to Index	26.7100	
(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	93.00000%	93.00000%
k. Tax Levy Needed	\$23,469,793	\$23,469,793
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	26.9600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,469,793	\$23,469,793
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,640,445
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,055,614
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,055,614	
Amount of Tax Relief for Homestead Exclusions	<u>\$829,348</u>	
Total Approx. Tax Revenue:	\$21,884,962	
Approx. Tax Levy for Tax Rate Calculation:	\$23,469,793	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.5647	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,996,210	\$23,996,210
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	\$6,885	
Number of Homestead/Farmstead Properties	4475	4475
Median Assessed Value of Homestead Properties		\$92,800

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,055,614
Amount of Tax Relief for Homestead Exclusions	<u>\$829,348</u>
Total Approx. Tax Revenue:	\$21,884,962
Approx. Tax Levy for Tax Rate Calculation:	\$23,469,793

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$829,298	Lowering RE Tax Rate	\$0		\$829,298
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$50				\$50
Amount of Tax Relief from State/Local Sources					\$829,348

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	870,541,300	26.9600	23,469,793			93.00000%	
Totals:	870,541,300		23,469,793	829,348 =	22,640,445 X	93.00000% =	21,055,614

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		53,500
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	53,500
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 53,500 53,500

	<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%	2,150,000	2,150,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	300,000	300,000
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 2,450,000 2,450,000

Total Act 511, Current Taxes 2,503,500

Act 511 Tax Limit -->	1,079,985,908 X	12	12,959,831
	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	26.7100	26.9600	0.94%	Yes	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	17,600,951
1200 Special Programs - Elementary / Secondary	6,197,282
1300 Vocational Education	965,337
1400 Other Instructional Programs - Elementary / Secondary	110,500
Total Instruction	\$24,874,070
2000 Support Services	
2100 Support Services - Students	1,277,535
2200 Support Services - Instructional Staff	893,720
2300 Support Services - Administration	2,183,012
2400 Support Services - Pupil Health	449,296
2500 Support Services - Business	617,063
2600 Operation and Maintenance of Plant Services	3,389,473
2700 Student Transportation Services	2,093,239
2800 Support Services - Central	1,239,766
2900 Other Support Services	29,902
Total Support Services	\$12,173,006
3000 Operation of Non-Instructional Services	
3200 Student Activities	842,825
3300 Community Services	33,000
Total Operation of Non-Instructional Services	\$875,825
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,831,588
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$4,081,588
Total Estimated Expenditures and Other Financing Uses	\$42,004,489

2017-2018 Final General Fund Budget

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,897,030
200 Personnel Services - Employee Benefits	6,074,938
300 Purchased Professional and Technical Services	67,100
400 Purchased Property Services	27,600
500 Other Purchased Services	858,950
600 Supplies	626,733
700 Property	43,600
800 Other Objects	5,000
Total Regular Programs - Elementary / Secondary	\$17,600,951
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,593,030
200 Personnel Services - Employee Benefits	1,610,849
300 Purchased Professional and Technical Services	414,750
400 Purchased Property Services	500
500 Other Purchased Services	1,501,803
600 Supplies	61,350
700 Property	15,000
Total Special Programs - Elementary / Secondary	\$6,197,282
1300 Vocational Education	
500 Other Purchased Services	965,237
600 Supplies	100
Total Vocational Education	\$965,337
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	95,500
Total Other Instructional Programs - Elementary / Secondary	\$110,500
Total Instruction	\$24,874,070
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	750,152
200 Personnel Services - Employee Benefits	452,563
300 Purchased Professional and Technical Services	48,200
500 Other Purchased Services	3,500
600 Supplies	14,170
800 Other Objects	8,950
Total Support Services - Students	\$1,277,535
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	415,731
200 Personnel Services - Employee Benefits	258,011
300 Purchased Professional and Technical Services	3,800
400 Purchased Property Services	57,118
500 Other Purchased Services	2,880

2017-2018 Final General Fund Budget

LEA : 114063503 Hamburg Area SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
600 Supplies	147,580
700 Property	4,950
800 Other Objects	3,650
Total Support Services - Instructional Staff	\$893,720
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,189,508
200 Personnel Services - Employee Benefits	655,799
300 Purchased Professional and Technical Services	115,900
400 Purchased Property Services	68,000
500 Other Purchased Services	67,005
600 Supplies	38,550
700 Property	3,500
800 Other Objects	44,750
Total Support Services - Administration	\$2,183,012
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	258,474
200 Personnel Services - Employee Benefits	175,677
300 Purchased Professional and Technical Services	3,400
400 Purchased Property Services	1,050
500 Other Purchased Services	275
600 Supplies	8,970
700 Property	1,000
800 Other Objects	450
Total Support Services - Pupil Health	\$449,296
2500 Support Services - Business	
100 Personnel Services - Salaries	314,199
200 Personnel Services - Employee Benefits	187,631
300 Purchased Professional and Technical Services	39,253
400 Purchased Property Services	8,500
500 Other Purchased Services	17,980
600 Supplies	38,500
800 Other Objects	11,000
Total Support Services - Business	\$617,063
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,012,491
200 Personnel Services - Employee Benefits	748,612
300 Purchased Professional and Technical Services	5,750
400 Purchased Property Services	919,200
500 Other Purchased Services	148,050
600 Supplies	346,204
700 Property	208,416
800 Other Objects	750
Total Operation and Maintenance of Plant Services	\$3,389,473
2700 Student Transportation Services	
100 Personnel Services - Salaries	73,000

2017-2018 Final General Fund Budget

LEA : 114063503 Hamburg Area SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	28,724
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	12,000
500 Other Purchased Services	1,845,700
600 Supplies	132,565
800 Other Objects	750
Total Student Transportation Services	\$2,093,239
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	249,053
200 Personnel Services - Employee Benefits	200,540
400 Purchased Property Services	488,385
500 Other Purchased Services	109,924
600 Supplies	102,383
700 Property	89,481
Total Support Services - Central	\$1,239,766
2900 <u>Other Support Services</u>	
500 Other Purchased Services	29,902
Total Other Support Services	\$29,902
Total Support Services	\$12,173,006
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	415,424
200 Personnel Services - Employee Benefits	188,628
300 Purchased Professional and Technical Services	86,413
400 Purchased Property Services	18,650
500 Other Purchased Services	58,000
600 Supplies	59,060
800 Other Objects	16,650
Total Student Activities	\$842,825
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	28,000
800 Other Objects	5,000
Total Community Services	\$33,000
Total Operation of Non-Instructional Services	\$875,825
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,466,588
900 Other Uses of Funds	2,365,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,831,588
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	\$4,081,588
TOTAL EXPENDITURES	\$42,004,489

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	15,000,000	14,000,000
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	41,000	41,000
Other Capital Projects Fund		
Debt Service Fund	427,000	427,000
Food Service / Cafeteria Operations Fund	300,000	300,000
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	\$15,768,000	\$14,768,000

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	\$15,768,000	\$14,768,000
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Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	49,735,000	47,370,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	700,000	700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,000,000	1,000,000
0599 Other Long-Term Liabilities	51,000,000	51,000,000

Total General Fund	\$102,435,000	\$100,070,000
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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

25,000

25,000

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	75,000	75,000
0599 Other Long-Term Liabilities	1,450,000	1,450,000
Total Food Service / Cafeteria Operations Fund	\$1,550,000	\$1,550,000

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	\$103,985,000	\$101,620,000

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	300,000	300,000
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	15,000	15,000
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 Short-Term Payables	\$315,000	\$315,000
TOTAL INDEBTEDNESS	\$104,300,000	\$101,935,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	41,180
0830 Committed Fund Balance	2,403,497
0840 Assigned Fund Balance	8,655,612
0850 Unassigned Fund Balance	1,822,581
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,881,690
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,172,870