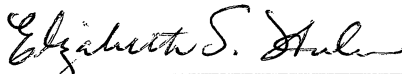


# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

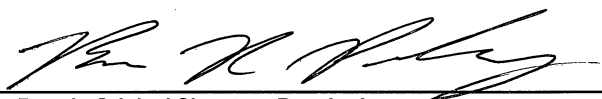
## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/05/2017



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

\_\_\_\_\_  
Date 6/5/2017



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

\_\_\_\_\_  
Date 6/5/17



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

\_\_\_\_\_  
Date 5 June 2017

Brian Pawling

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

(610)682-5141

Extn :

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

bripaw@bhasd.org

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brandywine Heights Area SD	COUNTY : Berks	AUN : 114060853
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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.

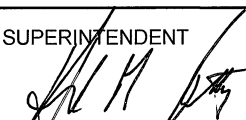
Total Budgeted Expenditures	\$33175040
Ending Unassigned Fund Balance	\$1278419
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.9%

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 5/16/2017
--	-------------------

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)

<b>School District Name :</b> Brandywine Heights Area SD	<b>County :</b> Berks	<b>AUN Number :</b> 114060853
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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> 5/1/2017
---	-------------------------

**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.	Budget contingency for unforeseen 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 to use for future expenditures and reserve. Amount is under the 8% limit.
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 to be used for PSERS employer rate 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.	Assigned fund balance to be used for identified areas of need such as deferred maintenance projects and state budget delay reserves.

<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	1,624,000
0840 Assigned Fund Balance	6,306,000
0850 Unassigned Fund Balance	1,263,584
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$9,193,584</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	21,309,242
7000 Revenue from State Sources	9,717,633
8000 Revenue from Federal Sources	295,000
9000 Other Financing Sources	2,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$31,323,875</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$40,517,459</u></b>

LEA : 114060853 Brandywine Heights Area SD

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	18,031,374
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	23,000
6114 Payments in Lieu of Current Taxes - State / Local	168
6120 Current Per Capita Taxes, Section 679	35,500
6140 Current Act 511 Taxes - Flat Rate Assessments	54,000
6150 Current Act 511 Taxes - Proportional Assessments	1,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	730,000
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	88,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	7,200
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	25,000

**REVENUE FROM LOCAL SOURCES \$21,309,242****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	4,149,458
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,067,536
7311 Pupil Transportation Subsidy	570,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	290,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	788,717
7501 PA Accountability Grants	205,220
7810 State Share of Social Security and Medicare Taxes	482,067
7820 State Share of Retirement Contributions	2,056,635

**REVENUE FROM STATE SOURCES \$9,717,633****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	225,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,000

**REVENUE FROM FEDERAL SOURCES \$295,000**

Amount

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets 2,000

**OTHER FINANCING SOURCES \$2,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 31,323,875**

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$18,031,374
Amount of Tax Relief for Homestead Exclusions	<u>\$788,904</u>
Total Approx. Tax Revenue:	\$18,820,278
Approx. Tax Levy for Tax Rate Calculation:	\$19,571,585

Berks

Total

2016-17 Data		
a. Assessed Value	\$596,558,400	\$596,558,400
b. Real Estate Mills	32.3000	
<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$857,114,781	\$857,114,781
d. Assessed Value	\$596,976,780	\$596,976,780
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2016-17 Calculations</b>		
f. 2016-17 Tax Levy	\$19,268,836	\$19,268,836
(a * b)		
<b>2017-18 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$19,268,836	\$19,268,836
(f Total * g)		
i. Base Mills Subject to Index	32.3000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$19,571,585	\$19,571,585
(Approx. Tax Levy * g)		
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>32.7845</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,571,585	\$19,571,585
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,782,681
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,031,374
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$18,031,374	
Amount of Tax Relief for Homestead Exclusions	<u>\$788,904</u>	
Total Approx. Tax Revenue:	\$18,820,278	
Approx. Tax Levy for Tax Rate Calculation:	\$19,571,585	

Berks

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	33.2690	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,860,820	\$19,860,820
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	\$6,947	
Number of Homestead/Farmstead Properties	3473	3473
Median Assessed Value of Homestead Properties		\$109,400

Act 1 Index (current): 3.0%

<b>Calculation Method:</b>	<b>Rate</b>			
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$18,031,374</b>			
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$788,904</u></b>			
<b>Total Approx. Tax Revenue:</b>	<b>\$18,820,278</b>			
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$19,571,585</b>			
	<b>Berks</b>		<b>Total</b>	

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$788,717	Lowering RE Tax Rate	\$0	\$788,717
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$187			\$187
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$788,904</b>

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	596,976,780	32.7845	19,571,585			96.00000%	
<b>Totals:</b>	<b>596,976,780</b>		<b>19,571,585</b>	<b>788,904</b>	<b>18,782,681</b>	<b>96.00000%</b>	<b>18,031,374</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,500
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	35,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	18,500
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 54,000 54,000**

	<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%	1,725,000	1,725,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	175,000	175,000
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 1,900,000 1,900,000**

**Total Act 511, Current Taxes 1,954,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>857,114,781</b>	<b>X</b>	<b>12</b>	<b>10,285,377</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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	32.3000	32.7845	1.50%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,834,527
1200 Special Programs - Elementary / Secondary	4,342,475
1300 Vocational Education	680,335
1400 Other Instructional Programs - Elementary / Secondary	21,817
1500 Nonpublic School Programs	4,500
<b>Total Instruction</b>	<b>\$17,883,654</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,172,330
2200 Support Services - Instructional Staff	1,254,489
2300 Support Services - Administration	1,551,327
2400 Support Services - Pupil Health	354,332
2500 Support Services - Business	555,898
2600 Operation and Maintenance of Plant Services	2,577,315
2700 Student Transportation Services	1,435,971
2800 Support Services - Central	537,044
2900 Other Support Services	24,000
<b>Total Support Services</b>	<b>\$9,462,706</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	708,132
3300 Community Services	500
<b>Total Operation of Non-Instructional Services</b>	<b>\$708,632</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	87,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$87,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,347,448
5200 Interfund Transfers - Out	1,485,600
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,033,048</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$33,175,040</b>

## 2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,190,361
200 Personnel Services - Employee Benefits	4,307,758
300 Purchased Professional and Technical Services	335,000
400 Purchased Property Services	253,700
500 Other Purchased Services	323,350
600 Supplies	423,090
800 Other Objects	1,268
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,834,527</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,683,961
200 Personnel Services - Employee Benefits	1,029,414
300 Purchased Professional and Technical Services	906,500
500 Other Purchased Services	688,800
600 Supplies	33,800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,342,475</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	680,335
<b>Total Vocational Education</b>	<b>\$680,335</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,500
200 Personnel Services - Employee Benefits	4,317
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	3,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$21,817</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	4,500
<b>Total Nonpublic School Programs</b>	<b>\$4,500</b>
<b>Total Instruction</b>	<b>\$17,883,654</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	701,452
200 Personnel Services - Employee Benefits	391,118
300 Purchased Professional and Technical Services	12,400
400 Purchased Property Services	5,000
500 Other Purchased Services	2,100
600 Supplies	59,840
800 Other Objects	420
<b>Total Support Services - Students</b>	<b>\$1,172,330</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	649,398
200 Personnel Services - Employee Benefits	456,593

## 2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	58,350
400 Purchased Property Services	8,650
500 Other Purchased Services	8,100
600 Supplies	70,753
800 Other Objects	2,645
<b>Total Support Services - Instructional Staff</b>	<b>\$1,254,489</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	819,018
200 Personnel Services - Employee Benefits	459,267
300 Purchased Professional and Technical Services	106,700
400 Purchased Property Services	22,725
500 Other Purchased Services	74,050
600 Supplies	39,652
800 Other Objects	29,915
<b>Total Support Services - Administration</b>	<b>\$1,551,327</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	217,130
200 Personnel Services - Employee Benefits	131,972
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	150
600 Supplies	4,450
800 Other Objects	330
<b>Total Support Services - Pupil Health</b>	<b>\$354,332</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	333,807
200 Personnel Services - Employee Benefits	166,841
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	4,400
500 Other Purchased Services	2,200
600 Supplies	38,450
800 Other Objects	5,200
<b>Total Support Services - Business</b>	<b>\$555,898</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	649,032
200 Personnel Services - Employee Benefits	436,213
300 Purchased Professional and Technical Services	112,910
400 Purchased Property Services	646,950
500 Other Purchased Services	89,760
600 Supplies	641,950
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,577,315</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	30,150
200 Personnel Services - Employee Benefits	30,121
500 Other Purchased Services	1,367,400

## 2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	8,150
800 Other Objects	150
<b>Total Student Transportation Services</b>	<b>\$1,435,971</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	43,862
200 Personnel Services - Employee Benefits	28,902
300 Purchased Professional and Technical Services	270,600
400 Purchased Property Services	55,000
500 Other Purchased Services	40,550
600 Supplies	97,630
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$537,044</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	24,000
<b>Total Other Support Services</b>	<b>\$24,000</b>
<b>Total Support Services</b>	<b>\$9,462,706</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	320,623
200 Personnel Services - Employee Benefits	142,049
300 Purchased Professional and Technical Services	99,710
400 Purchased Property Services	39,675
500 Other Purchased Services	52,050
600 Supplies	40,850
800 Other Objects	13,175
<b>Total Student Activities</b>	<b>\$708,132</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	500
<b>Total Community Services</b>	<b>\$500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$708,632</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	12,000
700 Property	75,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$87,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$87,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	372,448
900 Other Uses of Funds	2,975,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,347,448</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	



LEA : 114060853 Brandywine Heights Area SD

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	1,485,600
<b>Total Interfund Transfers - Out</b>	<b>\$1,485,600</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	200,000
<b>Total Budgetary Reserve</b>	<b>\$200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,033,048</b>
<b>TOTAL EXPENDITURES</b>	<b>\$33,175,040</b>

**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	8,187,196	7,270,685
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	50,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,000	65,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	17,665	17,004
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	114,280	110,707
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,444,141</b>	<b>\$7,463,396</b>

**Long-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	2,680,000	3,000,000
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		

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$2,680,000</b>	<b>\$3,000,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$11,124,141</b>	<b>\$10,463,396</b>

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

**General Fund**

0510 Bonds Payable	13,330,000	10,235,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	145,000	150,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	445,000	450,000
0599 Other Long-Term Liabilities	550,000	550,000

<b>Total General Fund</b>	<b>\$14,470,000</b>	<b>\$11,385,000</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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**

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
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**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$14,470,000</b>	<b>\$11,385,000</b>



**Short-Term Payables**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	2,900,000	3,000,000
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>\$2,900,000</b>	<b>\$3,000,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$17,370,000</b>	<b>\$14,385,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,624,000
0840 Assigned Fund Balance	4,440,000
0850 Unassigned Fund Balance	1,278,419
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,342,419</b>
<b>5900 Budgetary Reserve</b>	<b>200,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,542,419</b>