

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

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

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

LuAnne Keebaugh

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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 : Southern Huntingdon County SD	COUNTY : Huntingdon	AUN : 111317503
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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	\$17939160
Ending Unassigned Fund Balance	\$976868
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.4%

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 : Southern Huntingdon County SD	County : Huntingdon	AUN Number : 111317503
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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>
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$1,400.00 Function 2900, Object 200: \$65,555.00	Unemployment Compensation is budgeted under this object code.
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.	The district is maintaining fund balance to guard against unexpected expenditures and facilitate cash flow.

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

2,737,403

0850 Unassigned Fund Balance

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$2,737,403

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

5,328,042

7000 Revenue from State Sources

10,524,940

8000 Revenue from Federal Sources

325,643

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$16,178,625

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$18,916,028

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	3,743,715
6113 Public Utility Realty Taxes	5,300
6114 Payments in Lieu of Current Taxes - State / Local	21,999
6120 Current Per Capita Taxes, Section 679	18,264
6140 Current Act 511 Taxes - Flat Rate Assessments	18,264
6150 Current Act 511 Taxes - Proportional Assessments	652,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	457,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	47,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	200,000
6910 Rentals	500
6940 Tuition from Patrons	86,500
6990 Refunds and Other Miscellaneous Revenue	67,500

REVENUE FROM LOCAL SOURCES \$5,328,042

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	6,822,947
7160 Tuition for Orphans Subsidy	3,000
7220 Vocational Education	50,000
7271 Special Education funds for School-Aged Pupils	747,671
7311 Pupil Transportation Subsidy	950,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	275,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	285,049
7501 PA Accountability Grants	238,273
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	10,000
7810 State Share of Social Security and Medicare Taxes	265,000
7820 State Share of Retirement Contributions	850,000

REVENUE FROM STATE SOURCES \$10,524,940

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	215,043
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	80,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	17,600
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	12,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
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REVENUE FROM FEDERAL SOURCES	\$325,643
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	16,178,625
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Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$3,743,715

Amount of Tax Relief for Homestead Exclusions \$288,089

Total Approx. Tax Revenue: \$4,031,804

Approx. Tax Levy for Tax Rate Calculation: \$4,378,240

Huntingdon

Total

2016-17 Data		
a. Assessed Value	\$108,064,800	\$108,064,800
b. Real Estate Mills	40.2600	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$475,050,789	\$475,050,789
d. Assessed Value	\$108,749,120	\$108,749,120
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$4,350,689	\$4,350,689
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$4,350,689	\$4,350,689
(f Total * g)		
i. Base Mills Subject to Index	40.2600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.53000%	91.53000%
k. Tax Levy Needed	\$4,378,240	\$4,378,240
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	40.2600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,378,240	\$4,378,240
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,090,151
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,743,715
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,743,715	
Amount of Tax Relief for Homestead Exclusions	<u>\$288,089</u>	
Total Approx. Tax Revenue:	\$4,031,804	
Approx. Tax Levy for Tax Rate Calculation:	\$4,378,240	

Huntingdon	Total
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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	41.6691	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,531,478	\$4,531,478
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	\$2,847	
Number of Homestead/Farmstead Properties	2513	2513
Median Assessed Value of Homestead Properties		\$24,480

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,743,715
Amount of Tax Relief for Homestead Exclusions	<u>\$288,089</u>
Total Approx. Tax Revenue:	\$4,031,804
Approx. Tax Levy for Tax Rate Calculation:	\$4,378,240

	Huntingdon	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$285,049	Lowering RE Tax Rate	\$0	\$285,049
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,040			\$3,040
Amount of Tax Relief from State/Local Sources				\$288,089

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>
Huntingdon	108,749,120	40.2600	4,378,240			91.53000%	
Totals:	108,749,120		4,378,240	288,089 =	4,090,151 X	91.53000% =	3,743,715

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		18,264
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	18,264
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 18,264 18,264

	<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%	585,000	585,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	67,000	67,000
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 652,000 652,000

Total Act 511, Current Taxes 670,264

Act 511 Tax Limit -->	475,050,789 X	12	5,700,609
	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> Huntingdon	40.2600	40.2600	0.00%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,355,748
1200 Special Programs - Elementary / Secondary	2,409,603
1300 Vocational Education	777,680
1400 Other Instructional Programs - Elementary / Secondary	109,607
Total Instruction	\$10,652,638
2000 Support Services	
2100 Support Services - Students	398,513
2200 Support Services - Instructional Staff	544,005
2300 Support Services - Administration	1,127,265
2400 Support Services - Pupil Health	206,805
2500 Support Services - Business	295,405
2600 Operation and Maintenance of Plant Services	2,185,839
2700 Student Transportation Services	1,263,600
2800 Support Services - Central	2,100
2900 Other Support Services	66,955
Total Support Services	\$6,090,487
3000 Operation of Non-Instructional Services	
3200 Student Activities	313,615
3300 Community Services	135
Total Operation of Non-Instructional Services	\$313,750
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	827,285
5200 Interfund Transfers - Out	55,000
Total Other Expenditures and Financing Uses	\$882,285
Total Estimated Expenditures and Other Financing Uses	\$17,939,160

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,973,480
200 Personnel Services - Employee Benefits	2,697,828
300 Purchased Professional and Technical Services	31,500
400 Purchased Property Services	57,850
500 Other Purchased Services	462,200
600 Supplies	121,300
700 Property	6,825
800 Other Objects	4,765
Total Regular Programs - Elementary / Secondary	\$7,355,748
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	941,900
200 Personnel Services - Employee Benefits	580,953
300 Purchased Professional and Technical Services	181,050
500 Other Purchased Services	696,900
600 Supplies	8,100
700 Property	700
Total Special Programs - Elementary / Secondary	\$2,409,603
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	144,600
200 Personnel Services - Employee Benefits	100,155
400 Purchased Property Services	575
500 Other Purchased Services	522,200
600 Supplies	6,925
700 Property	1,380
800 Other Objects	1,845
Total Vocational Education	\$777,680
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	50,355
200 Personnel Services - Employee Benefits	20,002
300 Purchased Professional and Technical Services	38,000
500 Other Purchased Services	1,250
Total Other Instructional Programs - Elementary / Secondary	\$109,607
Total Instruction	\$10,652,638
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	226,793
200 Personnel Services - Employee Benefits	155,730
300 Purchased Professional and Technical Services	7,800
500 Other Purchased Services	1,090
600 Supplies	4,800
700 Property	1,500
800 Other Objects	800

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$398,513
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	154,700
200 Personnel Services - Employee Benefits	86,570
300 Purchased Professional and Technical Services	268,200
400 Purchased Property Services	1,300
500 Other Purchased Services	2,500
600 Supplies	13,535
700 Property	17,200
Total Support Services - Instructional Staff	\$544,005
2300 Support Services - Administration	
100 Personnel Services - Salaries	580,430
200 Personnel Services - Employee Benefits	359,160
300 Purchased Professional and Technical Services	117,925
400 Purchased Property Services	950
500 Other Purchased Services	30,500
600 Supplies	17,400
700 Property	3,400
800 Other Objects	17,500
Total Support Services - Administration	\$1,127,265
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	118,000
200 Personnel Services - Employee Benefits	76,350
300 Purchased Professional and Technical Services	3,200
400 Purchased Property Services	1,000
500 Other Purchased Services	1,150
600 Supplies	1,775
700 Property	3,005
800 Other Objects	2,325
Total Support Services - Pupil Health	\$206,805
2500 Support Services - Business	
100 Personnel Services - Salaries	135,975
200 Personnel Services - Employee Benefits	129,930
300 Purchased Professional and Technical Services	16,800
400 Purchased Property Services	500
500 Other Purchased Services	4,500
600 Supplies	3,200
700 Property	2,000
800 Other Objects	2,500
Total Support Services - Business	\$295,405
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	389,564
200 Personnel Services - Employee Benefits	283,000
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	715,530

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	229,100
600 Supplies	414,545
700 Property	108,100
800 Other Objects	6,000
Total Operation and Maintenance of Plant Services	\$2,185,839
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	1,250,100
600 Supplies	5,100
700 Property	5,400
Total Student Transportation Services	\$1,263,600
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	600
Total Support Services - Central	\$2,100
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	1,400
200 Personnel Services - Employee Benefits	65,555
Total Other Support Services	\$66,955
Total Support Services	\$6,090,487
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	171,439
200 Personnel Services - Employee Benefits	60,551
300 Purchased Professional and Technical Services	5,700
400 Purchased Property Services	10,000
500 Other Purchased Services	33,075
600 Supplies	18,600
700 Property	10,000
800 Other Objects	4,250
Total Student Activities	\$313,615
3300 <u>Community Services</u>	
600 Supplies	135
Total Community Services	\$135
Total Operation of Non-Instructional Services	\$313,750
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	67,285
900 Other Uses of Funds	760,000
Total Debt Service / Other Expenditures and Financing Uses	\$827,285
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	55,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$55,000
Total Other Expenditures and Financing Uses	\$882,285
TOTAL EXPENDITURES	\$17,939,160

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	600,000	500,000
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	3,100,000	3,100,000
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 Cash and Short-Term Investments	\$3,700,000	\$3,600,000

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 **\$3,700,000** **\$3,600,000**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	3,940,000	3,180,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$3,940,000	\$3,180,000
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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

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	\$3,940,000	\$3,180,000

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	\$3,940,000	\$3,180,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	976,868
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$976,868

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$976,868
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