

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

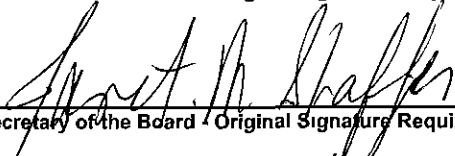
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2017



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

Faith Swanson

Contact Person

(814)641-2120

Extn :

Telephone

Extension

fswanson@huntsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT Huntingdon Area SD	COUNTY Huntingdon	AUN 111312503
---------------------------------------	----------------------	------------------

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	\$28871499
Ending Unassigned Fund Balance	\$253430
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0 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 6/19/17
--	-----------------

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 : Huntingdon Area SD	County Huntingdon	AUN Number 111312503
---	-----------------------------	--------------------------------

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 6/19/17
---	------------------------

**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 be used for unforeseen or unplanned expenditures as well as to provide for cash flow as needed Unassigned fund balance at EOY is minimal (0.9% of budgeted 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	1,303,579 is Committed for future employee benefit costs, including PSERS liabilities
8160	Ending Fund Balance Entry and Budgetary Reserve If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below	1,670,214 is assigned for capital projects to prepare for aging roofs and to address building security, unplanned special education expenditures and rising charter school costs

<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	
0830 Committed Fund Balance	1,303,579
0840 Assigned Fund Balance	2,134,050
0850 Unassigned Fund Balance	639,924
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,077,553</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	12,669,396
7000 Revenue from State Sources	14,694,152
8000 Revenue from Federal Sources	657,621
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$28,021,169</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$32,098,722</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,859,597
6113 Public Utility Realty Taxes	12,450
6114 Payments in Lieu of Current Taxes - State / Local	58,000
6120 Current Per Capita Taxes, Section 679	37,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	1,250,000
6140 Current Act 511 Taxes - Flat Rate Assessments	95,200
6150 Current Act 511 Taxes - Proportional Assessments	1,425,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,343,002
6500 Earnings on Investments	32,000
6700 Revenues from LEA Activities	72,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	373,647
6910 Rentals	16,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	29,500
6990 Refunds and Other Miscellaneous Revenue	61,000
REVENUE FROM LOCAL SOURCES	\$12,669,396
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,878,995
7160 Tuition for Orphans Subsidy	55,000
7271 Special Education funds for School-Aged Pupils	1,444,940
7311 Pupil Transportation Subsidy	1,439,777
7312 Nonpublic and Charter School Pupil Transportation Subsidy	67,375
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	380,236
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	670,698
7505 Ready to Learn Block Grant	334,138
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	800
7810 State Share of Social Security and Medicare Taxes	454,970
7820 State Share of Retirement Contributions	1,929,223
REVENUE FROM STATE SOURCES	\$14,694,152
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	414,621
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	130,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	13,000
REVENUE FROM FEDERAL SOURCES	\$657,621
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,021,169

Act 1 Index (current): 3.3%

Calculation Method

Rate

Approx. Tax Revenue from RE Taxes.	\$7,859,597
Amount of Tax Relief for Homestead Exclusions	<u>\$1,662,415</u>
Total Approx. Tax Revenue:	\$9,522,012
Approx Tax Levy for Tax Rate Calculation:	\$10,352,814

Huntingdon

Total

2016-17 Data

a Assessed Value	\$246,806,960	\$246,806,960
b Real Estate Mills	40.3500	

I. 2017-18 Data,

c 2015 STEB Market Value	\$908,782,167	\$908,782,167
d Assessed Value	\$248,379,120	\$248,379,120
e Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations

f 2016-17 Tax Levy	\$9,958,661	\$9,958,661
(a * b)		

2017-18 Calculations

g Percent of Total Market Value	100.00000%	100.00000%
h Rebalanced 2016-17 Tax Levy	\$9,958,661	\$9,958,661
(f Total * g)		
i Base Mills Subject to Index	40.3500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j Weighted Avg Collection Percentage	90.44000%	90.44000%
k Tax Levy Needed	\$10,352,814	\$10,352,814
(Approx Tax Levy * g)		

I. 2017-18 Real Estate Tax Rate	41.6815	
(k / d * 1000)		

III. m Tax Levy Generated by Mills	\$10,352,814	\$10,352,814
(I / 1000 * d)		
n Tax Levy minus Tax Relief for Homestead Exclusions		\$8,690,399
(m - Amount of Tax Relief for Homestead Exclusions)		
o Net Tax Revenue Generated By Mills		\$7,859,597
(n * Est Pct Collection)		

Act 1 Index (current): 3.3%

Calculation Method.

Rate

Approx. Tax Revenue from RE Taxes: **\$7,859,597**
 Amount of Tax Relief for Homestead Exclusions **\$1,662,415**
 Total Approx. Tax Revenue: **\$9,522,012**
 Approx Tax Levy for Tax Rate Calculation: **\$10,352,814**

Huntingdon

Total

Index Maximums

p	Maximum Mills Based On Index ($l * (1 + \text{Index})$)	41.6815	
q	Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r	Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$10,352,814	\$10,352,814
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 ($t * \text{Est Pct Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V.	Assessed Value Exclusion per Homestead	\$8,756	
	Number of Homestead/Farmstead Properties	4627	4627
	Median Assessed Value of Homestead Properties		\$26,880

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,859,597
Amount of Tax Relief for Homestead Exclusions	<u>\$1,662,415</u>
Total Approx Tax Revenue:	\$9,522,012
Approx. Tax Levy for Tax Rate Calculation	\$10,352,814
	Huntingdon

Total

<hr/>		<hr/>	
Portion of Act 1 EIT Revenue Used for Tax Relief used for Homestead Exclusions	\$991,717	Lowering RE Tax Rate	\$0
State Property Tax Reduction Allocation used for Homestead Exclusions	\$670,698	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for Homestead Exclusions	\$0		\$0
Amount of Tax Relief from State/Local Sources			<u>\$1,662,415</u>

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
Huntingdon	248,379,120	41.6815	10,352,814			90 44000%	
Totals:	248,379,120		10,352,814	1,662,415	8,690,399	90 44000%	7,859,597

	Rate		Tax Levy	Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5 00			37,000
6130 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6131 Current Act 1 Earned Income Taxes	0 500%	0 000%	1,250,000	1,250,000
Total Current Taxpayer Relief Taxes – Proportional Assessments			1,250,000	1,250,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$5 00	\$0 00	43,200	43,200
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0 00	\$0 00	0	0
6143 Current Act 511 Local Services Taxes	\$5 00	\$0 00	52,000	52,000
6144 Current Act 511 Trailer Taxes	\$0 00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0 00	\$0 00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0 00	\$0 00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0 00	\$0 00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			95,200	95,200
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0 500%	0 000%	1,250,000	1,250,000
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			1,425,000	1,425,000
Total Act 511, Current Taxes				1,520,200
Act 511 Tax Limit -->		908,782,167	12	10,905,386
		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 3500	41 6815	3 30%	Yes	3 3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	\$5 00	\$5 00	0.00%	Yes	3 3%				
6131	Current Act 1 Earned Income Taxes <u>Current Act 511 Taxes – Flat Rate Assessments</u>	0.500%	0.500%	0 00%	Yes	3 3%				
6141	Current Act 511 Per Capita Taxes	\$5 00	\$5 00	0 00%	Yes	3 3%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5 00	\$5 00	0 00%	Yes	3 3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0 00%	Yes	3 3%				
6153	Current Act 511 Real Estate Transfer Taxes	0 500%	0 500%	0 00%	Yes	3 3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,212,804
1200 Special Programs - Elementary / Secondary	4,720,394
1300 Vocational Education	948,256
1400 Other Instructional Programs - Elementary / Secondary	226,143
Total Instruction	\$16,107,597
2000 Support Services	
2100 Support Services - Students	964,669
2200 Support Services - Instructional Staff	1,521,307
2300 Support Services - Administration	1,771,938
2400 Support Services - Pupil Health	376,270
2500 Support Services - Business	423,647
2600 Operation and Maintenance of Plant Services	2,487,692
2700 Student Transportation Services	2,007,247
2800 Support Services - Central	1,100
Total Support Services	\$9,553,870
3000 Operation of Non-Instructional Services	
3200 Student Activities	786,332
Total Operation of Non-Instructional Services	\$786,332
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,273,700
5200 Interfund Transfers - Out	150,000
Total Other Expenditures and Financing Uses	\$2,423,700
Total Estimated Expenditures and Other Financing Uses	\$28,871,499

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,423,761
200 Personnel Services - Employee Benefits	3,450,435
300 Purchased Professional and Technical Services	241,000
400 Purchased Property Services	90,246
500 Other Purchased Services	786,558
600 Supplies	194,044
700 Property	24,960
800 Other Objects	1,800
Total Regular Programs - Elementary / Secondary	\$10,212,804
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,061,421
200 Personnel Services - Employee Benefits	1,463,342
300 Purchased Professional and Technical Services	382,785
500 Other Purchased Services	754,402
600 Supplies	58,244
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$4,720,394
1300 Vocational Education	
100 Personnel Services - Salaries	181,333
200 Personnel Services - Employee Benefits	114,511
300 Purchased Professional and Technical Services	5,205
400 Purchased Property Services	150
500 Other Purchased Services	631,997
600 Supplies	9,310
700 Property	5,750
Total Vocational Education	\$948,256
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	93,876
200 Personnel Services - Employee Benefits	40,167
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	500
500 Other Purchased Services	900
600 Supplies	700
Total Other Instructional Programs - Elementary / Secondary	\$226,143
Total Instruction	\$16,107,597
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	585,819
200 Personnel Services - Employee Benefits	317,890
300 Purchased Professional and Technical Services	17,400
500 Other Purchased Services	9,190
600 Supplies	33,600

<u>Description</u>	<u>Amount</u>
800 Other Objects	770
Total Support Services - Students	\$964,669
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	567,082
200 Personnel Services - Employee Benefits	424,202
300 Purchased Professional and Technical Services	31,725
400 Purchased Property Services	170,500
500 Other Purchased Services	13,110
600 Supplies	267,488
700 Property	47,000
800 Other Objects	200
Total Support Services - Instructional Staff	\$1,521,307
2300 Support Services - Administration	
100 Personnel Services - Salaries	913,818
200 Personnel Services - Employee Benefits	532,588
300 Purchased Professional and Technical Services	146,500
400 Purchased Property Services	6,250
500 Other Purchased Services	56,500
600 Supplies	98,912
700 Property	2,500
800 Other Objects	14,870
Total Support Services - Administration	\$1,771,938
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	191,164
200 Personnel Services - Employee Benefits	166,816
300 Purchased Professional and Technical Services	13,000
600 Supplies	5,290
Total Support Services - Pupil Health	\$376,270
2500 Support Services - Business	
100 Personnel Services - Salaries	182,248
200 Personnel Services - Employee Benefits	148,199
300 Purchased Professional and Technical Services	45,500
400 Purchased Property Services	13,200
500 Other Purchased Services	12,500
600 Supplies	19,500
800 Other Objects	2,500
Total Support Services - Business	\$423,647
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	825,564
200 Personnel Services - Employee Benefits	532,988
300 Purchased Professional and Technical Services	53,000
400 Purchased Property Services	244,770
500 Other Purchased Services	136,240
600 Supplies	666,980
700 Property	28,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	150
Total Operation and Maintenance of Plant Services	\$2,487,692
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	6,000
500 Other Purchased Services	1,994,747
600 Supplies	6,500
Total Student Transportation Services	\$2,007,247
2800 <u>Support Services - Central</u>	
500 Other Purchased Services	1,000
800 Other Objects	100
Total Support Services - Central	\$1,100
Total Support Services	\$9,553,870
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	341,486
200 Personnel Services - Employee Benefits	152,226
300 Purchased Professional and Technical Services	85,270
400 Purchased Property Services	21,400
500 Other Purchased Services	106,750
600 Supplies	70,800
800 Other Objects	8,400
Total Student Activities	\$786,332
Total Operation of Non-Instructional Services	\$786,332
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	831,700
900 Other Uses of Funds	1,442,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,273,700
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	150,000
Total Interfund Transfers - Out	\$150,000
Total Other Expenditures and Financing Uses	\$2,423,700
TOTAL EXPENDITURES	\$28,871,499

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	4,077,553	2,973,793
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	3,118,522	2,401,300
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	137,751	157,215
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	48,000	48,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,381,826	\$5,580,308

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

\$7,381,826

\$5,580,308

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
0510 Bonds Payable	30,501,000	29,029,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,300,000	1,350,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	518,478	530,000
0599 Other Long-Term Liabilities		
Total General Fund	\$32,319,478	\$30,909,000
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		
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		
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		
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	\$32,319,478	\$30,909,000

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

\$32,319,478

\$30,909,000

