

# 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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Faith Swanson

(814)641-2120

Extn :

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

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

fswanson@huntsd.org

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

Proposed

# 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
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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%

Proposed

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	\$29024929
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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)

<b>School District Name :</b> Huntingdon Area SD	<b>County :</b> Huntingdon	<b>AUN Number :</b> 111312503
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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.

Proposed

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Future Employee Benefit Costs
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Capital Projects, Special Ed & Charter School Costs

# Proposed

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

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**

\$4,077,553

**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

557,621

9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources**

\$27,921,169

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

\$31,998,722

Proposed

Amount**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
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	130,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	13,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$557,621</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>27,921,169</b>
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Proposed

Act 1 Index (current): 3.3%

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

	<b>Huntingdon</b>	<b>Total</b>
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<b>2016-17 Data</b>		
a. Assessed Value	\$246,806,960	\$246,806,960
b. Real Estate Mills	40.3500	
<b>I. 2017-18 Data</b>		
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

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<b>2016-17 Calculations</b>		
f. 2016-17 Tax Levy	\$9,958,661	\$9,958,661
(a * b)		

<b>II. 2017-18 Calculations</b>		
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		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	90.44000%	90.44000%
k. Tax Levy Needed	\$10,352,814	\$10,352,814
(Approx. Tax Levy * g)		
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>41.6815</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$10,352,814</b>	<b>\$10,352,814</b>
(l / 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	<u>\$1,662,415</u>
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 (i * (1 + 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
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

Proposed

**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%

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

**Total**

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

# Proposed

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	248,379,120	41.6815	10,352,814			90.44000%	
<b>Totals:</b>	<b>248,379,120</b>		<b>10,352,814</b>	1,662,415 =	8,690,399 X	90.44000% =	7,859,597

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		37,000
6130 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6131 Current Act 1 Earned Income Taxes	0.500%	0.000%	1,250,000
<b>Total Current Taxpayer Relief Taxes – Proportional Assessments</b>			<b>1,250,000</b>

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>				
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>95,200</b>	<b>95,200</b>

	<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%	1,250,000	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

<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,425,000</b>	<b>1,425,000</b>
<b>Total Act 511, Current Taxes</b>				<b>1,520,200</b>

<b>Act 511 Tax Limit --&gt;</b>	<b>908,782,167 X</b>	<b>12</b>	<b>10,905,386</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> 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%				

Proposed

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,264,094
1200 Special Programs - Elementary / Secondary	4,721,298
1300 Vocational Education	947,418
1400 Other Instructional Programs - Elementary / Secondary	228,759
<b>Total Instruction</b>	<b>\$16,161,569</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	959,687
2200 Support Services - Instructional Staff	1,496,915
2300 Support Services - Administration	1,810,295
2400 Support Services - Pupil Health	374,956
2500 Support Services - Business	431,478
2600 Operation and Maintenance of Plant Services	2,573,726
2700 Student Transportation Services	2,005,747
2800 Support Services - Central	1,100
<b>Total Support Services</b>	<b>\$9,653,904</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	785,756
<b>Total Operation of Non-Instructional Services</b>	<b>\$785,756</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,273,700
5200 Interfund Transfers - Out	150,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,423,700</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$29,024,929</b>

Proposed

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	5,427,311
200 Personnel Services - Employee Benefits	3,423,229
300 Purchased Professional and Technical Services	252,000
400 Purchased Property Services	90,246
500 Other Purchased Services	790,508
600 Supplies	233,045
700 Property	42,755
800 Other Objects	5,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,264,094</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,061,421
200 Personnel Services - Employee Benefits	1,448,744
300 Purchased Professional and Technical Services	402,785
500 Other Purchased Services	749,904
600 Supplies	58,244
800 Other Objects	200
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,721,298</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	181,333
200 Personnel Services - Employee Benefits	113,673
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
<b>Total Vocational Education</b>	<b>\$947,418</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	93,876
200 Personnel Services - Employee Benefits	39,783
300 Purchased Professional and Technical Services	93,000
400 Purchased Property Services	500
500 Other Purchased Services	900
600 Supplies	700
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$228,759</b>
<b>Total Instruction</b>	<b>\$16,161,569</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	585,819
200 Personnel Services - Employee Benefits	314,908
300 Purchased Professional and Technical Services	17,400
500 Other Purchased Services	7,190
600 Supplies	33,600

Proposed

<u>Description</u>	<u>Amount</u>
800 Other Objects	770
<b>Total Support Services - Students</b>	<b>\$959,687</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	577,082
200 Personnel Services - Employee Benefits	414,600
300 Purchased Professional and Technical Services	34,225
400 Purchased Property Services	138,000
500 Other Purchased Services	13,110
600 Supplies	269,698
700 Property	50,000
800 Other Objects	200
<b>Total Support Services - Instructional Staff</b>	<b>\$1,496,915</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	918,818
200 Personnel Services - Employee Benefits	527,695
300 Purchased Professional and Technical Services	146,500
400 Purchased Property Services	6,250
500 Other Purchased Services	70,000
600 Supplies	113,412
700 Property	2,500
800 Other Objects	25,120
<b>Total Support Services - Administration</b>	<b>\$1,810,295</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	191,164
200 Personnel Services - Employee Benefits	165,502
300 Purchased Professional and Technical Services	13,000
600 Supplies	5,290
<b>Total Support Services - Pupil Health</b>	<b>\$374,956</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	190,239
200 Personnel Services - Employee Benefits	148,539
300 Purchased Professional and Technical Services	45,500
400 Purchased Property Services	13,200
500 Other Purchased Services	12,000
600 Supplies	19,500
800 Other Objects	2,500
<b>Total Support Services - Business</b>	<b>\$431,478</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	875,000
200 Personnel Services - Employee Benefits	549,306
300 Purchased Professional and Technical Services	53,000
400 Purchased Property Services	245,670
500 Other Purchased Services	136,240
600 Supplies	701,360
700 Property	13,000

Proposed

<u>Description</u>	<u>Amount</u>
800 Other Objects	150
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,573,726</b>
<b>2700 <u>Student Transportation Services</u></b>	
400 Purchased Property Services	4,500
500 Other Purchased Services	1,994,747
600 Supplies	6,500
<b>Total Student Transportation Services</b>	<b>\$2,005,747</b>
<b>2800 <u>Support Services - Central</u></b>	
500 Other Purchased Services	1,000
800 Other Objects	100
<b>Total Support Services - Central</b>	<b>\$1,100</b>
<b>Total Support Services</b>	<b>\$9,653,904</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	341,486
200 Personnel Services - Employee Benefits	151,650
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
<b>Total Student Activities</b>	<b>\$785,756</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$785,756</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	831,700
900 Other Uses of Funds	1,442,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,273,700</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	150,000
<b>Total Interfund Transfers - Out</b>	<b>\$150,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,423,700</b>
<b>TOTAL EXPENDITURES</b>	<b>\$29,024,929</b>

Proposed



**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

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		
<b>Total Cash and Short-Term Investments</b>	<b>\$7,381,826</b>	<b>\$5,580,308</b>

Proposed

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$7,381,826</b>	<b>\$5,580,308</b>
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# Proposed

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>General Fund</b>		
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		
<b>Total General Fund</b>	<b>\$32,319,478</b>	<b>\$30,909,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Proposed

**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

Proposed

**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

Proposed

**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

Proposed

<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>\$32,319,478</b>	<b>\$30,909,000</b>

Proposed

**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

Proposed

**Total Short-Term Payables**

**TOTAL INDEBTEDNESS**

**\$32,319,478**

**\$30,909,000**



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,303,579
0840 Assigned Fund Balance	1,670,214
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,973,793</b>

**5900 Budgetary Reserve**

Proposed

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,973,793</b>
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