


# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/08/2017

  
President of the Board - Original Signature Required

  
Secretary of the Board - Original Signature Required

  
Chief School Administrator - Original Signature Required

5-16-17  
Date

5/16/17  
Date

5/16/17  
Date

Troy Wentz

Contact Person

(717)637-9000

Telephone

Extn :

Extension

twentz@hanoverpublic.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hanover Public SD	COUNTY : York	AUN : 112672803
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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

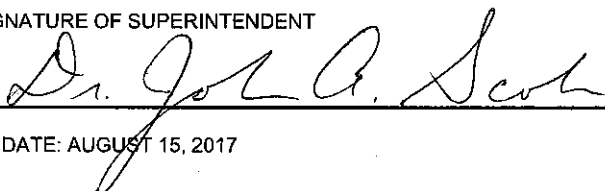
If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$32096746
Ending Unassigned Fund Balance	\$1055636
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.3%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes   
No

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT 	DATE 5.17.17
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DUE DATE: AUGUST 15, 2017

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


24 PS 6-687(a)(1)

(03/2006)

School District Name : Hanover Public SD	County : York	AUN Number : 112672803
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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 3-27-17
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Operating Expenditures During Times of No Revenue Cash Flow

ITEM	AMOUNTS
<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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,026,652
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$1,026,652</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	23,214,074
7000 Revenue from State Sources	8,294,656
8000 Revenue from Federal Sources	617,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$32,125,730</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$33,152,382</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	20,113,819
6112 Interim Real Estate Taxes	65,000
6113 Public Utility Realty Taxes	24,000
6114 Payments in Lieu of Current Taxes - State / Local	1,250
6120 Current Per Capita Taxes, Section 679	36,000
6140 Current Act 511 Taxes - Flat Rate Assessments	108,000
6150 Current Act 511 Taxes - Proportional Assessments	1,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	575,000
6500 Earnings on Investments	27,500
6700 Revenues from LEA Activities	43,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	300,000
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	17,500
6940 Tuition from Patrons	138,000
6990 Refunds and Other Miscellaneous Revenue	40,005

**\$23,214,074**

**REVENUE FROM LOCAL SOURCES**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	3,131,000
7160 Tuition for Orphans Subsidy	87,500
7250 Migratory Children	700
7271 Special Education funds for School-Aged Pupils	870,877
7311 Pupil Transportation Subsidy	264,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	375,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	574,152
7501 PA Accountability Grants	196,627
7810 State Share of Social Security and Medicare Taxes	525,465
7820 State Share of Retirement Contributions	2,237,335

**\$8,294,656**

**REVENUE FROM STATE SOURCES**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	495,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	65,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	37,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$617,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>32,125,730</b>

Act 1 Index (current): 3.2%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$20,113,819  
 Amount of Tax Relief for Homestead Exclusions: \$574,152  
 Total Approx. Tax Revenue: \$20,687,971  
 Approx. Tax Levy for Tax Rate Calculation: \$21,553,751

York Total

**2016-17 Data**

- a. Assessed Value \$976,114,496
- b. Real Estate Mills 21.3600
- c. 2015 STEB Market Value \$964,530,949
- d. Assessed Value \$980,161,496
- e. Assessed Value of New Constr/ Renov \$0

**2016-17 Calculations**

- f. 2016-17 Tax Levy \$20,849,806
- (a \* b)

**2017-18 Calculations**

- g. Percent of Total Market Value 100.000000%
- h. Rebalanced 2016-17 Tax Levy \$20,849,806
- (f Total \* g)
- i. Base Mills Subject to Index 21.3600
- (h / a \* 1000) if no reassessment
- (h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

- j. Weighted Avg. Collection Percentage 95.87323%
- k. Tax Levy Needed \$21,553,751
- (Approx. Tax Levy \* g)

**I. 2017-18 Real Estate Tax Rate**

- (k / d \* 1000) 21.9900
- m. Tax Levy Generated by Mills \$21,553,751
- (l / 1000 \* d)

**III.**

- n. Tax Levy minus Tax Relief for Homestead Exclusions \$20,979,599
- (m - Amount of Tax Relief for Homestead Exclusions)
- o. Net Tax Revenue Generated By Mills \$20,113,819
- (n \* Est. Pct. Collection)



Act 1 Index (current): 3.2%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$20,113,819  
 Amount of Tax Relief for Homestead Exclusions \$574,152  
 Total Approx. Tax Revenue: \$20,687,971  
 Approx. Tax Levy for Tax Rate Calculation: \$21,553,751

Total

**Index Maximums**

p. Maximum Mills Based On Index (i \* (1 + Index)) 22.0435  
 q. Mills In Excess of Index (if (l > p), (l - p)) 0.0000  
 r. Maximum Tax Levy Based On Index (p / 1000 \* d) \$21,606,190  
 s. Millage Rate within Index? (if l > p Then No) Yes  
 t. Tax Levy In Excess of Index (if (m > r), (m - r)) \$0  
 u. Tax Revenue In Excess of Index (t \* Est. Pct. Collection) \$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead \$8,344  
 Number of Homestead/Farmstead Properties 3129  
 Median Assessed Value of Homestead Properties \$123,650

Act 1 Index (current): 3.2%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$20,113,819	
Amount of Tax Relief for Homestead Exclusions	<u>\$574,152</u>	
Total Approx. Tax Revenue:	\$20,687,971	
Approx. Tax Levy for Tax Rate Calculation:	\$21,553,751	

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions  
 Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions  
**Amount of Tax Relief from State/Local Sources**

\$574,152	Lowering RE Tax Rate	\$0	\$574,152
\$0		\$0	\$0
			<b>\$574,152</b>

CODE

6111	<u>Current Real Estate Taxes</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy, Minus Homestead Exclusions</u>	<u>Net Tax Revenue Generated By Mills</u>
	County Name	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>
	York	980,161,496	21.9900	21,553,751
	<b>Totals:</b>	<b>980,161,496</b>	<b>21,553,751</b>	<b>21,553,751</b>

		<u>Percent Collected</u>		
		95.87323%		
			<u>574,152</u>	<u>20,979,599 X</u>
				<u>95.87323% =</u>
				<u>20,113,819</u>

	<u>Estimated Revenue</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120	Current Per Capita Taxes, Section 679		36,000
6140	Current Act 511 Taxes - Flat Rate Assessments		36,000
6141	Current Act 511 Per Capita Taxes		72,000
6142	Current Act 511 Occupation Taxes - Flat Rate		0
6143	Current Act 511 Local Services Taxes		0
6144	Current Act 511 Trailer Taxes		0
6145	Current Act 511 Business Privilege Taxes - Flat Rate		0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments		0

**Total Current Act 511 Taxes - Flat Rate Assessments**

6150	<u>Current Act 511 Taxes - Proportional Assessments</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.500%	1,475,000	1,475,000
6152	Current Act 511 Occupation Taxes	0.000%	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	225,000	225,000
6154	Current Act 511 Amusement Taxes	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000%	0	0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000%	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0

**Total Current Act 511 Taxes - Proportional Assessments**

<b>Total Act 511, Current Taxes</b>	<b>1,700,000</b>	<b>12</b>	<b>11,574,371</b>	<b>(511 Limit)</b>
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Act 511 Tax Limit --> 964,530,949 X  
 Market Value Mills

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>									
	York									
6120	Current Per Capita Taxes, Section 679	21.3600	21.9900	2.95%	Yes	3.2%				
	<u>Current Act 511 Taxes - Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes - Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,279,372
1200 Special Programs - Elementary / Secondary	5,118,526
1300 Vocational Education	1,079,272
1400 Other Instructional Programs - Elementary / Secondary	307,282
<b>Total Instruction</b>	<b>\$19,784,452</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	866,295
2200 Support Services - Instructional Staff	1,315,699
2300 Support Services - Administration	2,470,662
2400 Support Services - Pupil Health	423,343
2500 Support Services - Business	287,359
2600 Operation and Maintenance of Plant Services	2,126,402
2700 Student Transportation Services	1,319,250
2800 Support Services - Central	229,484
2900 Other Support Services	17,715
<b>Total Support Services</b>	<b>\$9,056,209</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	401,513
3300 Community Services	22,144
<b>Total Operation of Non-Instructional Services</b>	<b>\$423,657</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,637,206
5200 Interfund Transfers - Out	195,222
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,832,428</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$32,096,746</b>

Description	Amount
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	7,697,211
200 Personnel Services - Employee Benefits	4,101,470
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	6,500
500 Other Purchased Services	1,127,191
600 Supplies	271,000
700 Property	35,000
800 Other Objects	6,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$13,279,372</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,617,794
200 Personnel Services - Employee Benefits	1,023,107
300 Purchased Professional and Technical Services	1,670,000
500 Other Purchased Services	793,525
600 Supplies	8,200
700 Property	5,000
800 Other Objects	900
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,118,526</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	338,138
200 Personnel Services - Employee Benefits	168,716
400 Purchased Property Services	2,500
500 Other Purchased Services	529,718
600 Supplies	26,950
700 Property	13,250
<b>Total Vocational Education</b>	<b>\$1,079,272</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	32,140
200 Personnel Services - Employee Benefits	23,142
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	112,000
600 Supplies	130,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$307,282</b>
<b>Total Instruction</b>	<b>\$19,784,452</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	545,660
200 Personnel Services - Employee Benefits	303,335
300 Purchased Professional and Technical Services	12,900
500 Other Purchased Services	600
600 Supplies	3,700
800 Other Objects	100

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	583,475
200 Personnel Services - Employee Benefits	349,024
300 Purchased Professional and Technical Services	42,000
400 Purchased Property Services	46,550
500 Other Purchased Services	32,250
600 Supplies	65,400
700 Property	185,000
800 Other Objects	12,000
<b>Total Support Services - Instructional Staff</b>	<b>\$1,315,699</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,289,552
200 Personnel Services - Employee Benefits	791,260
300 Purchased Professional and Technical Services	133,000
400 Purchased Property Services	97,000
500 Other Purchased Services	94,600
600 Supplies	34,250
700 Property	1,000
800 Other Objects	30,000
<b>Total Support Services - Administration</b>	<b>\$2,470,662</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	171,700
200 Personnel Services - Employee Benefits	153,018
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	1,200
500 Other Purchased Services	200
600 Supplies	4,700
700 Property	2,000
800 Other Objects	525
<b>Total Support Services - Pupil Health</b>	<b>\$423,343</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	160,950
200 Personnel Services - Employee Benefits	122,909
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	1,900
600 Supplies	500
800 Other Objects	100
<b>Total Support Services - Business</b>	<b>\$287,359</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	740,000
200 Personnel Services - Employee Benefits	452,902
300 Purchased Professional and Technical Services	42,500
400 Purchased Property Services	495,500
500 Other Purchased Services	85,000

Description	Amount
600 Supplies	255,000
700 Property	55,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,126,402</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	38,855
200 Personnel Services - Employee Benefits	21,965
300 Purchased Professional and Technical Services	36,225
500 Other Purchased Services	1,221,930
600 Supplies	250
800 Other Objects	25
<b>Total Student Transportation Services</b>	<b>\$1,319,250</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	121,550
200 Personnel Services - Employee Benefits	85,834
300 Purchased Professional and Technical Services	8,900
500 Other Purchased Services	5,300
600 Supplies	7,500
800 Other Objects	400
<b>Total Support Services - Central</b>	<b>\$229,484</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	17,715
<b>Total Other Support Services</b>	<b>\$17,715</b>
<b>Total Support Services</b>	<b>\$9,056,209</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	270,000
200 Personnel Services - Employee Benefits	116,513
500 Other Purchased Services	5,000
600 Supplies	10,000
<b>Total Student Activities</b>	<b>\$401,513</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	19,000
200 Personnel Services - Employee Benefits	1,644
300 Purchased Professional and Technical Services	500
600 Supplies	1,000
<b>Total Community Services</b>	<b>\$22,144</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$423,657</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	507,206
900 Other Uses of Funds	2,130,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,637,206</b>



<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	195,222
<b>Total Interfund Transfers - Out</b>	<b>\$195,222</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,832,428</b>
<b>TOTAL EXPENDITURES</b>	<b>\$32,096,746</b>

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	1,000,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	1,750,000	1,500,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	275,000	275,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	500,000	550,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	50,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,575,000</b>	<b>\$3,375,000</b>

Long-Term Investments

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

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<u>Long-Term Investments</u>		
Permanent Fund		
Total Long-Term Investments		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$3,575,000</b>	<b>\$3,375,000</b>

2017-2018 Final General Fund Budget

LEA : 12672803 Hanover Public SD

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<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	14,820,000	12,690,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		525,000
0540 Accumulated Compensated Absences	500,000	
0550 Authority Lease Obligations		575,000
0560 Other Post-Employment Benefits (OPEB)	550,000	
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>\$15,870,000</b>	<b>\$13,790,000</b>

**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

06/30/2017 Estimate      06/30/2018 Projection

Long-Term Indebtedness

- 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

11,500      13,000

06/30/2017 Estimate                      06/30/2018 Projection

<b><u>Long-Term Indebtedness</u></b>		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$11,500</b>	<b>\$13,000</b>

<b><u>Child Care Operations Fund</u></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 Child Care Operations Fund</b>		

<b><u>Other Enterprise Funds</u></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 Enterprise Funds</b>		

<b><u>Internal Service Fund</u></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 Internal Service Fund</b>		

<b><u>Private Purpose Trust Fund</u></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 Private Purpose Trust Fund</b>		

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

	06/30/2017 Estimate	06/30/2018 Projection
<b>Long-Term Indebtedness</b>		
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>\$15,881,500</b>	<b>\$13,803,000</b>
<b>Total Long-Term Indebtedness</b>		



<u>Short-Term Payables</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	2,085,000	2,130,000
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>\$2,085,000</b>	<b>\$2,130,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$17,966,500</b>	<b>\$15,933,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,055,636
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,055,636</b>

**5900 Budgetary Reserve**

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve \$1,055,636**