

**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 : Northgate SD	County : Allegheny	AUN Number : 103026873
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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 5/15/17
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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.	The school district maintains an unassigned fund balance within the acceptable range to help finance continuing operations.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The school district maintains assigned fund balances for capital projects, PSERS & OPEB costs, and following year deficits. The district will be undertaking significant capital projects in the near future.

<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	
0840 Assigned Fund Balance	8,853,644
0850 Unassigned Fund Balance	1,494,496
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,348,140</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	13,307,680
7000 Revenue from State Sources	8,347,987
8000 Revenue from Federal Sources	600,950
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$22,256,617</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$32,604,757</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	10,278,800
6113 Public Utility Realty Taxes	13,000
6120 Current Per Capita Taxes, Section 679	18,550
6140 Current Act 511 Taxes - Flat Rate Assessments	29,950
6150 Current Act 511 Taxes - Proportional Assessments	1,559,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,015,000
6500 Earnings on Investments	50,540
6700 Revenues from LEA Activities	24,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,000
6910 Rentals	16,000
6920 Contributions and Donations from Private Sources	4,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	28,840
REVENUE FROM LOCAL SOURCES	\$13,307,680
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,143,292
7160 Tuition for Orphans Subsidy	12,000
7271 Special Education funds for School-Aged Pupils	896,498
7292 Pre-K Counts	161,500
7311 Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	101,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	697,594
7505 Ready to Learn Block Grant	201,103
7810 State Share of Social Security and Medicare Taxes	360,000
7820 State Share of Retirement Contributions	1,650,000
REVENUE FROM STATE SOURCES	\$8,347,987
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	406,230
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	3,500
8519 NCLB, Title VI - Flexibility and Accountability	71,000
8830 Medical Assistance Reimbursements (Access) - Early Intervention	120,220
REVENUE FROM FEDERAL SOURCES	\$600,950
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,256,617

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$10,278,800

Amount of Tax Relief for Homestead Exclusions \$697,594

Total Approx. Tax Revenue: \$10,976,394

Approx. Tax Levy for Tax Rate Calculation: \$12,155,465

Allegheny

Total

2016-17 Data

a. Assessed Value	\$491,528,136	\$491,528,136
b. Real Estate Mills	24.7867	

I. 2017-18 Data

c. 2015 STEB Market Value	\$410,091,078	\$410,091,078
d. Assessed Value	\$490,402,736	\$490,402,736
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations

f. 2016-17 Tax Levy	\$12,183,360	\$12,183,360
(a * b)		

2017-18 Calculations

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$12,183,360	\$12,183,360
(f Total * g)		
i. Base Mills Subject to Index	24.7867	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	89.70951%	89.70951%
k. Tax Levy Needed	\$12,155,465	\$12,155,465
(Approx. Tax Levy * g)		

I. 2017-18 Real Estate Tax Rate 24.7867

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$12,155,465	\$12,155,465
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,457,871
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,278,800
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$10,278,800	
Amount of Tax Relief for Homestead Exclusions	<u>\$697,594</u>	
Total Approx. Tax Revenue:	\$10,976,394	
Approx. Tax Levy for Tax Rate Calculation:	\$12,155,465	

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	25.6046	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,556,566	\$12,556,566
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	\$11,549	
Number of Homestead/Farmstead Properties	2437	2437
Median Assessed Value of Homestead Properties		\$90,800

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,278,800
Amount of Tax Relief for Homestead Exclusions	<u>\$697,594</u>
Total Approx. Tax Revenue:	\$10,976,394
Approx. Tax Levy for Tax Rate Calculation:	\$12,155,465

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$697,594	Lowering RE Tax Rate	\$0	\$697,594
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$697,594

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>
Allegheny	490,402,736	24.7867	12,155,465			89.70951%	
Totals:	490,402,736		12,155,465	697,594 =	11,457,871 X	89.70951% =	10,278,800

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		18,550
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	18,550
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	11,400
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 29,950 29,950

	<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%	1,424,000	1,424,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	135,000	135,000
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 1,559,000 1,559,000

Total Act 511, Current Taxes 1,588,950

Act 511 Tax Limit -->	410,091,078 X	12	4,921,093
	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> Allegheny	24.7867	24.7867	0.00%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,069,642
1200 Special Programs - Elementary / Secondary	3,041,931
1300 Vocational Education	928,848
1400 Other Instructional Programs - Elementary / Secondary	870,844
1800 Pre-Kindergarten	187,237
Total Instruction	\$14,098,502
2000 Support Services	
2100 Support Services - Students	920,023
2200 Support Services - Instructional Staff	578,535
2300 Support Services - Administration	1,761,054
2400 Support Services - Pupil Health	349,047
2500 Support Services - Business	494,462
2600 Operation and Maintenance of Plant Services	2,015,486
2700 Student Transportation Services	612,000
2800 Support Services - Central	289,262
2900 Other Support Services	13,757
Total Support Services	\$7,033,626
3000 Operation of Non-Instructional Services	
3200 Student Activities	491,997
3300 Community Services	130,111
3400 Scholarships and Awards	5,000
Total Operation of Non-Instructional Services	\$627,108
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	856,390
Total Other Expenditures and Financing Uses	\$856,390
Total Estimated Expenditures and Other Financing Uses	\$22,625,626

2017-2018 Final General Fund Budget

LEA : 103026873 Northgate SD

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,848,281
200 Personnel Services - Employee Benefits	3,199,806
300 Purchased Professional and Technical Services	6,070
400 Purchased Property Services	500
500 Other Purchased Services	874,390
600 Supplies	140,170
800 Other Objects	425
Total Regular Programs - Elementary / Secondary	\$9,069,642
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,462,251
200 Personnel Services - Employee Benefits	856,305
300 Purchased Professional and Technical Services	136,265
500 Other Purchased Services	547,360
600 Supplies	37,150
700 Property	2,600
Total Special Programs - Elementary / Secondary	\$3,041,931
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	263,274
200 Personnel Services - Employee Benefits	163,071
500 Other Purchased Services	491,343
600 Supplies	11,160
Total Vocational Education	\$928,848
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	421,419
200 Personnel Services - Employee Benefits	256,630
300 Purchased Professional and Technical Services	184,995
500 Other Purchased Services	5,500
600 Supplies	2,300
Total Other Instructional Programs - Elementary / Secondary	\$870,844
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	110,526
200 Personnel Services - Employee Benefits	64,706
300 Purchased Professional and Technical Services	300
500 Other Purchased Services	1,200
600 Supplies	10,505
Total Pre-Kindergarten	\$187,237
Total Instruction	\$14,098,502
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	527,327
200 Personnel Services - Employee Benefits	333,511
300 Purchased Professional and Technical Services	42,700

2017-2018 Final General Fund Budget

LEA : 103026873 Northgate SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	6,650
600 Supplies	9,835
Total Support Services - Students	\$920,023
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	255,161
200 Personnel Services - Employee Benefits	146,681
300 Purchased Professional and Technical Services	13,960
400 Purchased Property Services	3,760
500 Other Purchased Services	2,948
600 Supplies	90,525
700 Property	65,500
Total Support Services - Instructional Staff	\$578,535
2300 Support Services - Administration	
100 Personnel Services - Salaries	856,445
200 Personnel Services - Employee Benefits	502,196
300 Purchased Professional and Technical Services	259,335
400 Purchased Property Services	4,600
500 Other Purchased Services	73,383
600 Supplies	42,980
800 Other Objects	22,115
Total Support Services - Administration	\$1,761,054
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	208,457
200 Personnel Services - Employee Benefits	121,225
300 Purchased Professional and Technical Services	1,500
600 Supplies	17,865
Total Support Services - Pupil Health	\$349,047
2500 Support Services - Business	
100 Personnel Services - Salaries	192,568
200 Personnel Services - Employee Benefits	131,354
300 Purchased Professional and Technical Services	2,175
400 Purchased Property Services	76,275
500 Other Purchased Services	1,550
600 Supplies	85,000
800 Other Objects	5,540
Total Support Services - Business	\$494,462
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	715,635
200 Personnel Services - Employee Benefits	472,685
300 Purchased Professional and Technical Services	34,100
400 Purchased Property Services	677,751
500 Other Purchased Services	54,820
600 Supplies	40,650
700 Property	3,845
800 Other Objects	16,000

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,015,486
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	612,000
Total Student Transportation Services	\$612,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	130,602
200 Personnel Services - Employee Benefits	90,015
300 Purchased Professional and Technical Services	100
400 Purchased Property Services	10,740
500 Other Purchased Services	30,500
600 Supplies	27,305
Total Support Services - Central	\$289,262
2900 <u>Other Support Services</u>	
500 Other Purchased Services	13,757
Total Other Support Services	\$13,757
Total Support Services	\$7,033,626
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	202,103
200 Personnel Services - Employee Benefits	81,502
300 Purchased Professional and Technical Services	39,750
400 Purchased Property Services	11,000
500 Other Purchased Services	55,732
600 Supplies	92,290
700 Property	8,290
800 Other Objects	1,330
Total Student Activities	\$491,997
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	37,380
200 Personnel Services - Employee Benefits	16,138
300 Purchased Professional and Technical Services	72,693
600 Supplies	3,900
Total Community Services	\$130,111
3400 <u>Scholarships and Awards</u>	
800 Other Objects	5,000
Total Scholarships and Awards	\$5,000
Total Operation of Non-Instructional Services	\$627,108
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	681,665
900 Other Uses of Funds	174,725
Total Debt Service / Other Expenditures and Financing Uses	\$856,390
Total Other Expenditures and Financing Uses	\$856,390
TOTAL EXPENDITURES	\$22,625,626

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	11,209,967	10,840,958
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	152,296	151,210
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$11,362,263	\$10,992,168
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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	\$11,362,263	\$10,992,168
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Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General 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 General Fund

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		

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	2,000,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	152,296	151,210
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$2,152,296	\$2,151,210
TOTAL INDEBTEDNESS	\$2,152,296	\$2,151,210

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,216,853
0850 Unassigned Fund Balance	1,762,278
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,979,131

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,979,131
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