FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

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

[signature]	6/19/17
President of the Board - Original Signature Required	**Date**
Sarah J. Pearce	6/19/17
Secretary of the Board - Original Signature Required	**Date**
Tamara Willis	6/20/17
Chief School Administrator - Original Signature Required (Acting Supt.)	**Date**
Oslwen C Anderson	(717)657-5100 Extn :50140
Contact Person	**Telephone** **Extension**
oanderson@hannasd.org	
Email Address	

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Susquehanna Township SD	Dauphin	115228303

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 [x]

No [ ]

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

Total Budgeted Expenditures	$52837400
Ending Unassigned Fund Balance	$1491491
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.8%

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

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
Tamara Willis	06/20/17

DUE DATE: AUGUST 15, 2017 (Acting Supt.)

FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

chool District Name :	County :	AUN Number :
usquehanna Township SD	Dauphin	115228303

tion 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 proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department ducation.

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

NATURE OF SCHOOL BOARD ESIDENT	DATE 5/15/17

E DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
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.	Funds required for sound operation of school district and cash flow purposes.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds required to assist with meeting contracted and required employee fringe benefits obligations, as well as capital equipment and improvement needs.

ITEM	AMOUNTS	
:stimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation)uring The Fiscal Year		
)810 Nonspendable Fund Balance		
)820 Restricted Fund Balance		
)830 Committed Fund Balance		
)840 Assigned Fund Balance	9,869,943	
)850 Unassigned Fund Balance	2,316,934	
'otal Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation)uring The Fiscal Year		$12,186,877
:stimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	37,368,099	
7000 Revenue from State Sources	10,682,243	
3000 Revenue from Federal Sources	445,295	
9000 Other Financing Sources		
'otal Estimated Revenues And Other Financing Sources		$48,495,637
'otal Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		$60,682,514

.EA : 115228303 Susquehanna Township SD

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	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	28,061,516
6112 Interim Real Estate Taxes	1
6113 Public Utility Realty Taxes	40,318
6120 Current Per Capita Taxes, Section 679	60,000
6140 Current Act 511 Taxes - Flat Rate Assessments	151,565
6150 Current Act 511 Taxes - Proportional Assessments	6,203,741
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,206,868
6500 Earnings on Investments	46,541
6700 Revenues from LEA Activities	38,310
6800 Revenues from Intermediary Sources / Pass-Through Funds	469,250
6910 Rentals	46,347
6940 Tuition from Patrons	35,000
6990 Refunds and Other Miscellaneous Revenue	8,642
REVENUE FROM LOCAL SOURCES	**$37,368,099**
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,831,436
7160 Tuition for Orphans Subsidy	100,794
7271 Special Education funds for School-Aged Pupils	1,401,908
7311 Pupil Transportation Subsidy	768,986
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	50,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,708
7340 State Property Tax Reduction Allocation	455,158
7505 Ready to Learn Block Grant	261,665
7810 State Share of Social Security and Medicare Taxes	718,891
7820 State Share of Retirement Contributions	3,039,697
REVENUE FROM STATE SOURCES	**$10,682,243**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	380,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,295
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	5,000
REVENUE FROM FEDERAL SOURCES	**$445,295**
OTAL ESTIMATED REVENUES AND OTHER SOURCES	**48,495,637**

AUN: 115228303 Susquehanna Township SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.5%

	Calculation Method:	**Rate**	
	Approx. Tax Revenue from RE Taxes:	**$28,061,516**	
	Amount of Tax Relief for Homestead Exclusions	**$455,158**	
	Total Approx. Tax Revenue:	**$28,516,674**	
	Approx. Tax Levy for Tax Rate Calculation:	**$30,365,425**	
		Dauphin	**Total**
I.	**2016-17 Data**		
	a. Assessed Value	$1,674,826,300	$1,674,826,300
	b. Real Estate Mills	17.5306	
	2017-18 Data		
	c. 2015 STEB Market Value	$1,949,235,392	$1,949,235,392
	d. Assessed Value	$1,689,897,200	$1,689,897,200
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2016-17 Calculations**		
	f. 2016-17 Tax Levy (a * b)	$29,360,710	$29,360,710
	2017-18 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2016-17 Tax Levy (f Total * g)	$29,360,710	$29,360,710
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	17.5306	
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	93.81901%	93.81901%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$30,365,425	$30,365,425
	l. 2017-18 Real Estate Tax Rate (k / d * 1000)	**17.9688**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$30,365,425	$30,365,425
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$29,910,267
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$28,061,516

AUN: 115228303 Susquehanna Township SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.5%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	$28,061,516
Amount of Tax Relief for Homestead Exclusions	$455,158
Total Approx. Tax Revenue:	$28,516,674
Approx. Tax Levy for Tax Rate Calculation:	$30,365,425

		Dauphin	Total
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	17.9688	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$30,365,425	$30,365,425
	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

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$3,770	
	Number of Homestead/Farmstead Properties	6718	6718
	Median Assessed Value of Homestead Properties		$112,700

AUN: 115228303 Susquehanna Township SD

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

ct 1 Index (current): 2.5%

alculation Method:	**Rate**
pprox. Tax Revenue from RE Taxes:	**$28,061,516**
mount of Tax Relief for Homestead Exclusions	**$455,158**
otal Approx. Tax Revenue:	**$28,516,674**
pprox. Tax Levy for Tax Rate Calculation:	**$30,365,425**
	Dauphin

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	$455,158	Lowering RE Tax Rate	$0	$455,158
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$455,158**

CODE

ɜ111 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
'auphin	1,689,897,200	17.9688	30,365,425						93.81901%		
otals:	1,689,897,200		30,365,425	-	455,158	=	29,910,267	X	93.81901%	=	28,061,516

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			60,000
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	60,000	60,000
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	91,565	91,565
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			**151,565**	**151,565**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	3,439,521	3,439,521
6152	Current Act 511 Occupation Taxes	108.0000	0.000	1,966,885	1,966,885
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	797,335	797,335
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			**6,203,741**	**6,203,741**
	Total Act 511, Current Taxes				**6,355,306**
		Act 511 Tax Limit -->	**1,949,235,392 X Market Value**	**12 Mills**	**23,390,825 (511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2016-17 (Rebalanced)	Tax Rate Charged in: 2017-18	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2016-17 (Rebalanced)	Additional Tax Rate Charged in: 2017-18	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Dauphin	17.5306	17.9688	2.50%	Yes	2.5%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	2.5%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	2.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.5%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	2.5%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.5%				
6152	Current Act 511 Occupation Taxes	108.0000	108.0000	0.00%	Yes	2.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	21,573,168
1200 Special Programs - Elementary / Secondary	8,402,686
1300 Vocational Education	1,706,254
1400 Other Instructional Programs - Elementary / Secondary	438,316
1500 Nonpublic School Programs	30,000
1700 Higher Education Programs	490,000
Total Instruction	**$32,640,424**
2000 Support Services	
2100 Support Services - Students	1,651,199
2200 Support Services - Instructional Staff	922,321
2300 Support Services - Administration	2,994,865
2400 Support Services - Pupil Health	413,348
2500 Support Services - Business	1,247,197
2600 Operation and Maintenance of Plant Services	4,224,968
2700 Student Transportation Services	2,065,841
2800 Support Services - Central	1,674,603
2900 Other Support Services	42,869
Total Support Services	**$15,237,211**
3000 Operation of Non-Instructional Services	
3200 Student Activities	969,335
3300 Community Services	4,500
Total Operation of Non-Instructional Services	**$973,835**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,100
Total Facilities Acquisition, Construction and Improvement Services	**$1,100**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,532,188
5200 Interfund Transfers - Out	452,642
Total Other Expenditures and Financing Uses	**$3,984,830**
Total Estimated Expenditures and Other Financing Uses	**$52,837,400**

)escription	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	11,196,519
200 Personnel Services - Employee Benefits	7,742,549
300 Purchased Professional and Technical Services	812,955
400 Purchased Property Services	99,952
500 Other Purchased Services	934,785
600 Supplies	773,555
700 Property	12,218
800 Other Objects	635
Total Regular Programs - Elementary / Secondary	**$21,573,168**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,003,800
200 Personnel Services - Employee Benefits	2,355,632
300 Purchased Professional and Technical Services	1,126,566
500 Other Purchased Services	1,809,863
600 Supplies	100,735
700 Property	6,090
Total Special Programs - Elementary / Secondary	**$8,402,686**
1300 Vocational Education	
100 Personnel Services - Salaries	141,746
200 Personnel Services - Employee Benefits	101,413
400 Purchased Property Services	760
500 Other Purchased Services	1,230,312
600 Supplies	10,172
700 Property	85,228
800 Other Objects	136,623
Total Vocational Education	**$1,706,254**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	171,207
200 Personnel Services - Employee Benefits	80,109
500 Other Purchased Services	187,000
Total Other Instructional Programs - Elementary / Secondary	**$438,316**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	30,000
Total Nonpublic School Programs	**$30,000**
1700 Higher Education Programs	
500 Other Purchased Services	490,000
Total Higher Education Programs	**$490,000**
Total Instruction	**$32,640,424**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	911,682

)escription	Amount
200 Personnel Services - Employee Benefits	725,075
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,231
600 Supplies	7,179
800 Other Objects	1,032
Total Support Services - Students	**$1,651,199**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	430,732
200 Personnel Services - Employee Benefits	295,303
300 Purchased Professional and Technical Services	108,480
400 Purchased Property Services	3,220
500 Other Purchased Services	580
600 Supplies	83,234
800 Other Objects	772
Total Support Services - Instructional Staff	**$922,321**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,281,701
200 Personnel Services - Employee Benefits	875,681
300 Purchased Professional and Technical Services	535,125
500 Other Purchased Services	241,350
600 Supplies	27,625
700 Property	1,500
800 Other Objects	31,883
Total Support Services - Administration	**$2,994,865**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	205,115
200 Personnel Services - Employee Benefits	154,913
300 Purchased Professional and Technical Services	25,525
500 Other Purchased Services	10,000
600 Supplies	17,305
700 Property	490
Total Support Services - Pupil Health	**$413,348**
2500 Support Services - Business	
100 Personnel Services - Salaries	569,272
200 Personnel Services - Employee Benefits	453,499
300 Purchased Professional and Technical Services	159,628
400 Purchased Property Services	31,498
500 Other Purchased Services	13,500
600 Supplies	16,300
700 Property	2,500
800 Other Objects	1,000
Total Support Services - Business	**$1,247,197**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,386,975
200 Personnel Services - Employee Benefits	1,144,586

Description	Amount
300 Purchased Professional and Technical Services	62,500
400 Purchased Property Services	941,160
500 Other Purchased Services	272,247
600 Supplies	417,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	**$4,224,968**
2700 Student Transportation Services	
500 Other Purchased Services	2,035,787
600 Supplies	30,054
Total Student Transportation Services	**$2,065,841**
2800 Support Services - Central	
100 Personnel Services - Salaries	393,905
200 Personnel Services - Employee Benefits	218,403
300 Purchased Professional and Technical Services	56,995
400 Purchased Property Services	445,000
500 Other Purchased Services	67,000
600 Supplies	376,800
700 Property	95,000
800 Other Objects	21,500
Total Support Services - Central	**$1,674,603**
2900 Other Support Services	
500 Other Purchased Services	42,869
Total Other Support Services	**$42,869**
Total Support Services	**$15,237,211**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	421,590
200 Personnel Services - Employee Benefits	176,027
300 Purchased Professional and Technical Services	109,689
400 Purchased Property Services	34,933
500 Other Purchased Services	86,100
600 Supplies	64,214
700 Property	12,700
800 Other Objects	64,082
Total Student Activities	**$969,335**
3300 Community Services	
500 Other Purchased Services	2,500
800 Other Objects	2,000
Total Community Services	**$4,500**
Total Operation of Non-Instructional Services	**$973,835**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	1,100

Description	Amount
Total Facilities Acquisition, Construction and Improvement Services	**$1,100**
Total Facilities Acquisition, Construction and Improvement Services	**$1,100**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	907,188
900 Other Uses of Funds	2,625,000
Total Debt Service / Other Expenditures and Financing Uses	**$3,532,188**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	452,642
Total Interfund Transfers - Out	**$452,642**
Total Other Expenditures and Financing Uses	**$3,984,830**
TOTAL EXPENDITURES	**$52,837,400**

Cash and Short-Term Investments	06/30/2017 Estimate	06/30/2018 Projection
General Fund	324,000	324,000
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		
Total Cash and Short-Term Investments	**$324,000**	**$324,000**

Long-Term Investments	06/30/2017 Estimate	06/30/2018 Projection
General Fund	14,290,932	12,290,932
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		

.ong-Term Investments	06/30/2017 Estimate	06/30/2018 Projection
Permanent Fund		
'otal Long-Term Investments	**$14,290,932**	**$12,290,932**
'OTAL CASH AND INVESTMENTS	**$14,614,932**	**$12,614,932**

Long-Term Indebtedness	06/30/2017 Estimate	06/30/2018 Projection
General Fund		
0510 Bonds Payable	31,280,000	28,715,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	682,869	682,869
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	**$31,962,869**	**$29,397,869**
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		

.ong-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		

.ong-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	**$31,962,869**	**$29,397,869**

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	**$31,962,869**	**$29,397,869**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,353,623
0850 Unassigned Fund Balance	1,491,491
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$7,845,114**
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$7,845,114**