LEA Name : Danville Area SD | Class : 3 | AUN Number : 116471803 | County : Montour

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2017

President of the Board - Original Signature Required — Date: 6/13/17

Secretary of the Board - Original Signature Required — Date: 6-13-17

Chief School Administrator - Original Signature Required — Date: 6/13/17

Janis K Venna
Contact Person

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Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Danville Area SD	Montour	116471803

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 x

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

Total Budgeted Expenditures	$40090324
Ending Unassigned Fund Balance	$1711309
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.3%

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
Cheryl Latowski	6/13/17

DUE DATE: AUGUST 15, 2017

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

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Danville Area SD	Montour	116471803

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 Vice	DATE 4-11-17

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

Val Number	Description	Justification
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: $336,316.00 Function 2200, Object 200: $413,804.00	The aide and secretary retirement and health insurance costs are greater than the salaries of the aides and secretaries in this category.
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: $27,290.00 Function 2700, Object 200: $31,713.00	The transportation coordinator's retirement and health insurance costs are greater than the salary in this category.
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 reserve.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This commitment is for the purpose of mitigating and financially planning for the imminent increases in the PSERS employer rate and future medical insurance increases.

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	5,000,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,856,896	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		$7,856,896
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	22,485,490	
7000 Revenue from State Sources	14,821,397	
8000 Revenue from Federal Sources	1,637,850	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		$38,944,737
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		$46,801,633

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	13,216,997
6112	Interim Real Estate Taxes	100,000
6113	Public Utility Realty Taxes	22,262
6114	Payments in Lieu of Current Taxes - State / Local	15,271
6150	Current Act 511 Taxes - Proportional Assessments	6,920,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500	Earnings on Investments	26,000
6700	Revenues from LEA Activities	70,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	427,608
6910	Rentals	87,216
6920	Contributions and Donations from Private Sources	788,136
6940	Tuition from Patrons	42,000
6990	Refunds and Other Miscellaneous Revenue	70,000
REVENUE FROM LOCAL SOURCES		**$22,485,490**
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding	7,251,596
7160	Tuition for Orphans Subsidy	76,000
7220	Vocational Education	20,000
7271	Special Education funds for School-Aged Pupils	1,443,744
7292	Pre-K Counts	144,500
7311	Pupil Transportation Subsidy	1,263,876
7312	Nonpublic and Charter School Pupil Transportation Subsidy	91,630
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	163,024
7330	Health Services (Medical, Dental, Nurse, Act 25)	46,631
7340	State Property Tax Reduction Allocation	555,501
7505	Ready to Learn Block Grant	279,308
7810	State Share of Social Security and Medicare Taxes	666,619
7820	State Share of Retirement Contributions	2,818,968
REVENUE FROM STATE SOURCES		**$14,821,397**
REVENUE FROM FEDERAL SOURCES		
8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	931,672
8514	NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	490,786
8515	NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	115,392

	Amount
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	**$1,637,850**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**38,944,737**

Act 1 Index (current): 2.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(2)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	$13,217,075		
Amount of Tax Relief for Homestead Exclusions	$557,005		
Total Approx. Tax Revenue:	$13,774,080		
Approx. Tax Levy for Tax Rate Calculation:	$14,450,426		

		Montour	Northumberland	Total
	2016-17 Data			
	a. Assessed Value	$825,861,044	$201,173,512	$1,027,034,556
	b. Real Estate Mills	13.9173	13.9173	13.9173
I.	**2017-18 Data**			
	c. 2015 STEB Market Value	$1,111,587,925	$251,613,258	$1,363,201,183
	d. Assessed Value	$848,072,852	$206,789,243	$1,054,862,095
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2016-17 Calculations			
	f. 2016-17 Tax Levy (a * b)	$11,493,756	$2,799,792	$14,293,548
	2017-18 Calculations			
II.	g. Percent of Total Market Value	81.54247%	18.45753%	100.00000%
	h. Rebalanced 2016-17 Tax Levy (f Total * g)			$14,293,548
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	13.9173	13.9173	13.9173
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	95.13190%	95.13190%	95.13190%
	k. Tax Levy Needed (Approx. Tax Levy * g)			$14,450,426
	I. 2017-18 Real Estate Tax Rate (k / d * 1000)	**13.6988**	**13.6988**	**13.6988**
III.	m. Tax Levy Generated by Mills (I / 1000 * d)	$11,617,580	$2,832,764	$14,450,344
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$13,893,339
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$13,216,997

Act 1 Index (current): 2.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(2)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	$13,217,075		
Amount of Tax Relief for Homestead Exclusions	$557,005		
Total Approx. Tax Revenue:	$13,774,080		
Approx. Tax Levy for Tax Rate Calculation:	$14,450,426		

IV.

	Montour	Northumberland	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	14.3209	14.3209	14.3209
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$12,145,167	$2,961,408	$15,106,575
s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0	$0
u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0	$0

V.

Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	$8,176	$8,176	
Number of Homestead/Farmstead Properties	3964	1003	4967
Median Assessed Value of Homestead Properties			$99,482

Act 1 Index (current): 2.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(2)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	$13,217,075		
Amount of Tax Relief for Homestead Exclusions	$557,005		
Total Approx. Tax Revenue:	$13,774,080		
Approx. Tax Levy for Tax Rate Calculation:	$14,450,426		

	Montour	Northumberland		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	$555,501	Lowering RE Tax Rate	$0	$555,501
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,504			$1,504
Amount of Tax Relief from State/Local Sources				**$557,005**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Montour	848,072,852	13.6988	11,617,580					95.13190%		
Northumberland	206,789,243	13.6988	2,832,764					95.13190%		
Totals:	**1,054,862,095**		**14,450,344**	-	557,005	=	13,893,339	X 95.13190%	=	13,216,997

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
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	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
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			**0**	**0**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.150%	0.000%	6,600,000	6,600,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	320,000	320,000
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			**6,920,000**	**6,920,000**
	Total Act 511, Current Taxes				**6,920,000**
		Act 511 Tax Limit -->	**1,363,201,183 X**	**12**	**16,358,414**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2016-17 (Rebalanced)	2017-18	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2016-17 (Rebalanced)	2017-18	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Montour	13.9173	13.6988	-1.55%	Yes	2.9%				
	Northumberland	13.9173	13.6988	-1.55%	Yes	2.9%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,384,690
1200 Special Programs - Elementary / Secondary	4,506,093
1300 Vocational Education	1,782,740
1400 Other Instructional Programs - Elementary / Secondary	1,299,647
Total Instruction	**$25,973,170**
2000 Support Services	
2100 Support Services - Students	1,340,280
2200 Support Services - Instructional Staff	1,068,673
2300 Support Services - Administration	2,427,832
2400 Support Services - Pupil Health	474,345
2500 Support Services - Business	604,151
2600 Operation and Maintenance of Plant Services	3,232,876
2700 Student Transportation Services	1,955,504
2800 Support Services - Central	661,026
Total Support Services	**$11,764,687**
3000 Operation of Non-Instructional Services	
3200 Student Activities	982,098
3300 Community Services	4,600
Total Operation of Non-Instructional Services	**$986,698**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,365,769
Total Other Expenditures and Financing Uses	**$1,365,769**
Total Estimated Expenditures and Other Financing Uses	**$40,090,324**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,824,532
200 Personnel Services - Employee Benefits	6,503,926
300 Purchased Professional and Technical Services	276,500
400 Purchased Property Services	67,200
500 Other Purchased Services	546,970
600 Supplies	726,478
700 Property	425,432
800 Other Objects	13,652
Total Regular Programs - Elementary / Secondary	**$18,384,690**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,493,412
200 Personnel Services - Employee Benefits	1,707,636
300 Purchased Professional and Technical Services	215,700
500 Other Purchased Services	67,250
600 Supplies	18,195
700 Property	3,600
800 Other Objects	300
Total Special Programs - Elementary / Secondary	**$4,506,093**
1300 Vocational Education	
100 Personnel Services - Salaries	330,506
200 Personnel Services - Employee Benefits	219,213
400 Purchased Property Services	1,800
500 Other Purchased Services	1,181,124
600 Supplies	30,131
700 Property	19,391
800 Other Objects	575
Total Vocational Education	**$1,782,740**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	628,589
200 Personnel Services - Employee Benefits	454,196
300 Purchased Professional and Technical Services	15,368
400 Purchased Property Services	3,386
500 Other Purchased Services	160,677
600 Supplies	30,724
700 Property	2,500
800 Other Objects	4,207
Total Other Instructional Programs - Elementary / Secondary	**$1,299,647**
Total Instruction	**$25,973,170**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	774,784
200 Personnel Services - Employee Benefits	524,254

Description	Amount
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	8,940
600 Supplies	23,830
800 Other Objects	7,472
Total Support Services - Students	**$1,340,280**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	336,316
200 Personnel Services - Employee Benefits	413,804
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	173,500
600 Supplies	110,472
700 Property	21,506
800 Other Objects	12,575
Total Support Services - Instructional Staff	**$1,068,673**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,092,904
200 Personnel Services - Employee Benefits	763,704
300 Purchased Professional and Technical Services	172,500
400 Purchased Property Services	5,400
500 Other Purchased Services	180,875
600 Supplies	139,764
700 Property	37,000
800 Other Objects	35,685
Total Support Services - Administration	**$2,427,832**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	277,712
200 Personnel Services - Employee Benefits	183,013
400 Purchased Property Services	300
500 Other Purchased Services	825
600 Supplies	12,140
700 Property	255
800 Other Objects	100
Total Support Services - Pupil Health	**$474,345**
2500 Support Services - Business	
100 Personnel Services - Salaries	293,230
200 Personnel Services - Employee Benefits	236,571
300 Purchased Professional and Technical Services	10,600
400 Purchased Property Services	6,650
500 Other Purchased Services	33,300
600 Supplies	13,500
700 Property	2,500
800 Other Objects	7,800
Total Support Services - Business	**$604,151**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	911,916

Description	Amount
200 Personnel Services - Employee Benefits	670,600
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	1,169,960
500 Other Purchased Services	250
600 Supplies	391,150
700 Property	84,000
800 Other Objects	4,500
Total Operation and Maintenance of Plant Services	**$3,232,876**
2700 Student Transportation Services	
100 Personnel Services - Salaries	27,290
200 Personnel Services - Employee Benefits	31,713
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	1,884,827
600 Supplies	6,000
700 Property	5,174
Total Student Transportation Services	**$1,955,504**
2800 Support Services - Central	
100 Personnel Services - Salaries	188,331
200 Personnel Services - Employee Benefits	169,070
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	10,000
500 Other Purchased Services	102,850
600 Supplies	100,400
700 Property	84,875
800 Other Objects	500
Total Support Services - Central	**$661,026**
Total Support Services	**$11,764,687**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	433,367
200 Personnel Services - Employee Benefits	120,243
300 Purchased Professional and Technical Services	1,350
400 Purchased Property Services	78,055
500 Other Purchased Services	186,779
600 Supplies	67,934
700 Property	50,000
800 Other Objects	44,370
Total Student Activities	**$982,098**
3300 Community Services	
100 Personnel Services - Salaries	3,268
200 Personnel Services - Employee Benefits	1,332
Total Community Services	**$4,600**
Total Operation of Non-Instructional Services	**$986,698**
5000 Other Expenditures and Financing Uses	

Description	Amount
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,005,769
900 Other Uses of Funds	360,000
Total Debt Service / Other Expenditures and Financing Uses	**$1,365,769**
Total Other Expenditures and Financing Uses	**$1,365,769**
TOTAL EXPENDITURES	**$40,090,324**

Cash and Short-Term Investments	06/30/2017 Estimate	06/30/2018 Projection
General Fund	7,856,896	6,711,309
Public Purpose (Expendable) Trust Fund	116,084	115,000
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	11,853	10,000
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	**$7,984,833**	**$6,836,309**

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	**$7,984,833**	**$6,836,309**

Long-Term Indebtedness	06/30/2017 Estimate	06/30/2018 Projection
General Fund		
0510 Bonds Payable	35,610,000	35,250,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	426,867	345,270
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	**$36,036,867**	**$35,595,270**
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	**$36,036,867**	**$35,595,270**

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	**$36,036,867**	**$35,595,270**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	5,000,000
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	1,711,309
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$6,711,309**
5900	Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$6,711,309**