

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2017

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Tammi Kinzel

(412)492-6309

Extn :

Contact Person

Telephone

Extension

kinzel@ht-sd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hampton Township SD	COUNTY : Allegheny	AUN : 103024603
--	-----------------------	--------------------

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	\$50732916
Ending Unassigned Fund Balance	\$4055292
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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

Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/12/17
--	-----------------

DUE DATE: AUGUST 15, 2017

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

(03/2006)

24 PS 6-687(a)(1)

School District Name : Hampton Township SD	County : Allegheny	AUN Number : 103024603
---	-----------------------	---------------------------

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 
---	---

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Additional 1.0 FTE class size reduction position if needed.
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.	District's fund balance will be maintained for possible revenue losses or unforeseen expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds held in reserve for future PSERS costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds held in reserve for summer program.

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	3,721,000	
0840 Assigned Fund Balance	24,332	
0850 Unassigned Fund Balance	4,255,292	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		\$8,000,624
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	35,571,795	
7000 Revenue from State Sources	13,941,621	
8000 Revenue from Federal Sources	315,000	
9000 Other Financing Sources	2,500	
Total Estimated Revenues And Other Financing Sources		\$49,830,916
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		\$57,831,540

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	29,414,795
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	36,000
6150 Current Act 511 Taxes - Proportional Assessments	4,435,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,135,000
6500 Earnings on Investments	115,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	236,000
6910 Rentals	30,000
6990 Refunds and Other Miscellaneous Revenue	20,000
REVENUE FROM LOCAL SOURCES	\$35,571,795
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,025,000
7271 Special Education funds for School-Aged Pupils	1,505,000
7311 Pupil Transportation Subsidy	725,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	626,651
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,000
7340 State Property Tax Reduction Allocation	858,898
7501 PA Accountability Grants	294,130
7810 State Share of Social Security and Medicare Taxes	929,258
7820 State Share of Retirement Contributions	3,912,684
REVENUE FROM STATE SOURCES	\$13,941,621
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	190,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP Reimbursements (Access))	75,000
REVENUE FROM FEDERAL SOURCES	\$315,000
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	2,500
OTHER FINANCING SOURCES	\$2,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	49,830,916

AUN: 103024603 Hampton Township SD

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

Printed 6/12/2017 11:36:05 AM

Page - 1 of 3

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$29,414,795

Amount of Tax Relief for Homestead Exclusions

\$858,898

Total Approx. Tax Revenue:

\$30,273,693

Approx. Tax Levy for Tax Rate Calculation:

\$31,752,194

Allegheny

Total

2016-17 Data

a. Assessed Value

\$1,671,119,743

\$1,671,119,743

b. Real Estate Mills

18.3900

I. 2017-18 Data

c. 2015 STEB Market Value

\$1,472,597,145

\$1,472,597,145

d. Assessed Value

\$1,691,645,900

\$1,691,645,900

e. Assessed Value of New Constr/ Renov

\$0

\$0

2016-17 Calculations

f. 2016-17 Tax Levy

\$30,731,892

\$30,731,892

(a * b)

2017-18 Calculations

g. Percent of Total Market Value

100.00000%

100.00000%

h. Rebalanced 2016-17 Tax Levy

\$30,731,892

\$30,731,892

(f Total * g)

i. Base Mills Subject to Index

18.3900

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

95.21417%

95.21417%

k. Tax Levy Needed

\$31,752,194

\$31,752,194

(Approx. Tax Levy * g)

l. 2017-18 Real Estate Tax Rate

18.7700

(k / d * 1000)

m. Tax Levy Generated by Mills

\$31,752,194

\$31,752,194

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$30,893,296

\$30,893,296

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$29,414,795

\$29,414,795

(n * Est. Pct. Collection)

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$29,414,795

Amount of Tax Relief for Homestead Exclusions

\$858,898

Total Approx. Tax Revenue:

\$30,273,693

Approx. Tax Levy for Tax Rate Calculation:

\$31,752,194

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

18.9233

(1 * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (1 > p), (1 - p))

r. Maximum Tax Levy Based On Index

\$32,011,523

\$32,011,523

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(if 1 > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(1 * Est. Pct. Collection)

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead

\$8,377

Number of Homestead/Farmstead Properties

5462

5462

Median Assessed Value of Homestead Properties

\$162,000

Approx. Tax Revenue from RE Taxes:	\$29,414,795
Amount of Tax Relief for Homestead Exclusions	<u>\$858,898</u>
Total Approx. Tax Revenue:	\$30,273,693
Approx. Tax Levy for Tax Rate Calculation:	\$31,752,194
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$858,898	Lowering RE Tax Rate	\$0	\$858,898
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$858,898

CODE

6111	<u>Current Real Estate Taxes</u>			<u>Amount of Tax Relief for</u>		<u>Tax Levy Minus Homestead</u>	<u>Net Tax Revenue</u>
	<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>	<u>Exclusions</u>	<u>Generated By Mills</u>
	Allegheny	1,691,645,900	18.7700	31,752,194		95.21417%	

Totals:	1,691,645,900	31,752,194	-	858,898	=	30,893,296	X	95.21417%	=	29,414,795
---------	---------------	------------	---	---------	---	------------	---	-----------	---	------------

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$0.00			0
<u>Current Per Capita Taxes, Section 679</u>				
6140	<u>Rate</u>			
<u>Current Act 511 Taxes – Flat Rate Assessments</u>				
6141	\$0.00	\$0.00	0	0
<u>Current Act 511 Per Capita Taxes</u>				
6142	\$0.00	\$0.00	0	0
<u>Current Act 511 Occupation Taxes – Flat Rate</u>				
6143	\$0.00	\$0.00	0	0
<u>Current Act 511 Local Services Taxes</u>				
6144	\$0.00	\$0.00	0	0
<u>Current Act 511 Trailer Taxes</u>				
6145	\$0.00	\$0.00	0	0
<u>Current Act 511 Business Privilege Taxes – Flat Rate</u>				
6146	\$0.00	\$0.00	0	0
<u>Current Act 511 Mechanical Device Taxes – Flat Rate</u>				
6149	\$0.00	\$0.00	0	0
<u>Current Act 511 Taxes, Other Flat Rate Assessments</u>				

	Total Current Act 511 Taxes – Flat Rate Assessments	0	0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>		
6151	Current Act 511 Earned Income Taxes	0.500%	810,000,000
6152	Current Act 511 Occupation Taxes	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	77,000,000
6154	Current Act 511 Amusement Taxes	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0

Total Current Act 511 Taxes – Proportional Assessments	887,000,000	4,435,000
Total Act 511, Current Taxes		4,435,000
Act 511 Tax Limit -->	1,472,597,145 X	12
Market Value		Mills
		17,671,166 (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	Current Real Estate Taxes									
	Allegheny	18.3900	18.7700	2.07%	Yes	2.9%				
	Current Act 511 Taxes -- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

DescriptionAmount**1000 Instruction**

1100 Regular Programs - Elementary / Secondary
 1200 Special Programs - Elementary / Secondary
 1300 Vocational Education
 1400 Other Instructional Programs - Elementary / Secondary

Total Instruction**\$29,212,962****2000 Support Services**

2100 Support Services - Students
 2200 Support Services - Instructional Staff
 2300 Support Services - Administration
 2400 Support Services - Pupil Health
 2500 Support Services - Business
 2600 Operation and Maintenance of Plant Services
 2700 Student Transportation Services
 2800 Support Services - Central
 2900 Other Support Services

Total Support Services**\$15,201,259****3000 Operation of Non-Instructional Services**

3200 Student Activities
 3300 Community Services

Total Operation of Non-Instructional Services**\$1,314,762****5000 Other Expenditures and Financing Uses**

5100 Debt Service / Other Expenditures and Financing Uses
 5200 Interfund Transfers - Out
 5900 Budgetary Reserve

Total Other Expenditures and Financing Uses**\$5,003,933****Total Estimated Expenditures and Other Financing Uses****\$50,732,916**

Description**Amount****1000 Instruction****1100 Regular Programs - Elementary / Secondary**

100 Personnel Services - Salaries	15,096,986
200 Personnel Services - Employee Benefits	8,099,996
300 Purchased Professional and Technical Services	93,000
400 Purchased Property Services	94,527
500 Other Purchased Services	308,450
600 Supplies	487,556
700 Property	342,488
800 Other Objects	6,518
Total Regular Programs - Elementary / Secondary	\$24,529,521

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	2,146,231
200 Personnel Services - Employee Benefits	1,144,080
300 Purchased Professional and Technical Services	407,545
500 Other Purchased Services	251,402
600 Supplies	53,694
Total Special Programs - Elementary / Secondary	\$4,002,952

1300 Vocational Education

500 Other Purchased Services	640,960
Total Vocational Education	\$640,960

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	16,000
200 Personnel Services - Employee Benefits	8,529
500 Other Purchased Services	15,000
Total Other Instructional Programs - Elementary / Secondary	\$39,529

Total Instruction**\$29,212,962****2000 Support Services****2100 Support Services - Students**

100 Personnel Services - Salaries	1,044,799
200 Personnel Services - Employee Benefits	567,999
300 Purchased Professional and Technical Services	63,200
600 Supplies	8,148
800 Other Objects	900
Total Support Services - Students	\$1,675,046

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries	661,724
200 Personnel Services - Employee Benefits	333,730
300 Purchased Professional and Technical Services	56,984
400 Purchased Property Services	3,000
500 Other Purchased Services	15,400
600 Supplies	104,078
Total Support Services - Instructional Staff	\$1,173,916

Total Support Services - Instructional Staff**\$1,173,916**

DescriptionAmount**2300 Support Services - Administration**

100 Personnel Services - Salaries	1,879,283
200 Personnel Services - Employee Benefits	1,008,334
300 Purchased Professional and Technical Services	425,100
400 Purchased Property Services	2,500
500 Other Purchased Services	121,364
600 Supplies	42,900
700 Property	270
800 Other Objects	27,020

Total Support Services - Administration**\$3,506,771****2400 Support Services - Pupil Health**

100 Personnel Services - Salaries	304,212
200 Personnel Services - Employee Benefits	162,165
300 Purchased Professional and Technical Services	11,600
400 Purchased Property Services	250
500 Other Purchased Services	646
600 Supplies	9,371

Total Support Services - Pupil Health**\$488,244****2500 Support Services - Business**

100 Personnel Services - Salaries	272,920
200 Personnel Services - Employee Benefits	145,879
300 Purchased Professional and Technical Services	12,800
400 Purchased Property Services	2,500
500 Other Purchased Services	4,500
600 Supplies	12,500
800 Other Objects	2,000

Total Support Services - Business**\$453,099****2600 Operation and Maintenance of Plant Services**

100 Personnel Services - Salaries	2,120,418
200 Personnel Services - Employee Benefits	1,130,686
400 Purchased Property Services	278,646
500 Other Purchased Services	177,953
600 Supplies	902,000
700 Property	154,066

Total Operation and Maintenance of Plant Services**\$4,763,769****2700 Student Transportation Services**

100 Personnel Services - Salaries	28,111
200 Personnel Services - Employee Benefits	14,985
300 Purchased Professional and Technical Services	4,200
500 Other Purchased Services	2,169,363

Total Student Transportation Services**\$2,216,659****2800 Support Services - Central**

100 Personnel Services - Salaries	478,941
200 Personnel Services - Employee Benefits	254,304
300 Purchased Professional and Technical Services	500

Description		Amount
400 Purchased Property Services		70,949
500 Other Purchased Services		42,108
600 Supplies		28,253
Total Support Services - Central		\$875,055
2900 Other Support Services		
500 Other Purchased Services		48,700
Total Other Support Services		\$48,700
Total Support Services		\$15,201,259
3000 Operation of Non-Instructional Services		
3200 Student Activities		
100 Personnel Services - Salaries		653,554
200 Personnel Services - Employee Benefits		260,099
300 Purchased Professional and Technical Services		26,500
400 Purchased Property Services		21,500
500 Other Purchased Services		178,893
600 Supplies		144,916
800 Other Objects		19,300
Total Student Activities		\$1,304,762
3300 Community Services		
600 Supplies		10,000
Total Community Services		\$10,000
Total Operation of Non-Instructional Services		\$1,314,762
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
800 Other Objects		35,000
Total Debt Service / Other Expenditures and Financing Uses		\$35,000
5200 Interfund Transfers - Out		
900 Other Uses of Funds		4,920,000
Total Interfund Transfers - Out		\$4,920,000
5900 Budgetary Reserve		
800 Other Objects		48,933
Total Budgetary Reserve		\$48,933
Total Other Expenditures and Financing Uses		\$5,003,933
TOTAL EXPENDITURES		\$50,732,916

2017-2018 Final General Fund Budget

LEA : 103024603 Hampton Township SD

Printed 6/12/2017 11:36:08 AM

Schedule Of Cash And Investments (CAIN)

Page - 1 of 2

Cash and Short-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

Permanent Fund

Total Cash and Short-Term Investments

\$12,351,400

\$10,302,728

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

06/30/2017 Estimate

06/30/2018 Projection

06/30/2017 Estimate

06/30/2018 Projection

10,441,400

8,992,728

1,400,000

800,000

350,000

350,000

160,000

160,000

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$12,351,400

\$10,302,728

Long-Term Indebtedness**General Fund****06/30/2017 Estimate****06/30/2018 Projection**

0510 Bonds Payable

49,420,000

46,655,000

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

735,000

800,000

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

580,000

625,000

0599 Other Long-Term Liabilities

Total General Fund**\$50,735,000****\$48,080,000****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 Controller-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 Controller-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

2017-2018 Final General Fund Budget

LEA : 103024603 Hampton Township SD

Printed 6/12/2017 11:36:08 AM

Schedule Of Indebtedness (DEBT)

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 Indebtedness06/30/2017 Estimate06/30/2018 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

<u>Long-Term Indebtedness</u>		<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0530	Lease-Purchase Obligations		
0540	Accumulated Compensated Absences		
0550	Authority Lease Obligations		
0560	Other Post-Employment Benefits (OPEB)		
0599	Other Long-Term Liabilities		
Total Permanent Fund			
Total Long-Term Indebtedness		\$50,735,000	\$48,080,000

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

\$50,735,000

\$48,080,000

Account Description

Amounts

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

Total Ending Fund Balance - Committed, Assigned, and Unassigned

3,019,000
24,332
4,055,292
\$7,098,624

5900 Budgetary Reserve

48,933

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$7,147,557