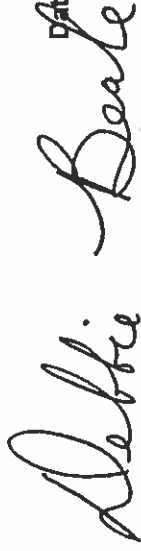


FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

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



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required


Chief School Administrator - Original Signature Required

Jon Rupert

Contact Person

jrupert@goldenrams.com

Email Address

Date

7/11/17

Date

7/11/17

Date

7/11/17

(724)226-2400 Extn :4524

Telephone

Extension

**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 : Highlands SD	County : Allegheny	AUN Number : 103024753
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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 
---	--

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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	Highlands SD
COUNTY :	Allegheny
AUN :	103024753

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	\$44987287
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 <i>D. Michael Boller</i>	DATE 2/11/17
---	-----------------

DUE DATE: AUGUST 15, 2017

<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.	Budget reserve is less than 1% of total budget which will be used to cover unanticipated expenditures or under budget categories.

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	
0840 Assigned Fund Balance	321,413
0850 Unassigned Fund Balance	3,696,252
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	\$4,017,665
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	19,310,540
7000 Revenue from State Sources	20,282,562
8000 Revenue from Federal Sources	1,376,520
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	\$40,969,622
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$44,987,287

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,324,941
6113 Public Utility Really Taxes	23,000
6114 Payments in Lieu of Current Taxes - State / Local	328,012
6120 Current Per Capita Taxes, Section 679	50,800
6140 Current Act 511 Taxes - Flat Rate Assessments	87,500
6150 Current Act 511 Taxes - Proportional Assessments	1,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	965,300
6500 Earnings on Investments	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	475,387
6910 Rentals	7,600
6940 Tuition from Patrons	72,000
6990 Refunds and Other Miscellaneous Revenue	126,000
REVENUE FROM LOCAL SOURCES	\$19,310,540
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,603,334
7271 Special Education funds for School-Aged Pupils	2,036,573
7292 Pre-K Counts	132,600
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	901,718
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340 State Property Tax Reduction Allocation	1,296,370
7505 Ready to Learn Block Grant	460,757
7810 State Share of Social Security and Medicare Taxes	722,344
7820 State Share of Retirement Contributions	3,073,866
REVENUE FROM STATE SOURCES	\$20,282,562
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	979,518
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	197,002
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
REVENUE FROM FEDERAL SOURCES	\$1,376,520
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	40,969,622

Act 1 Index (current): 3.6%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

2016-17 Data		Rate	Total
I. 2017-18 Data	a. Assessed Value	\$15,324,941	
	b. Real Estate Mills	\$1,296,370	\$782,238,380
	c. 2015 STEB Market Value	\$16,621,311	
	d. Assessed Value	\$18,617,273	\$696,542,663
	e. Assessed Value of New Consir/ Renov	Allegheny	\$782,238,380
2016-17 Calculations			\$0
II. 2017-18 Calculations	f. 2016-17 Tax Levy (a * b)	\$18,617,273	\$18,617,273
	g. Percent of Total Market Value	100.000000%	100.000000%
	h. Rebalanced 2016-17 Tax Levy (f Total * g)	\$18,617,273	\$18,617,273
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment	23.8000	
	(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

III. 2017-18 Real Estate Tax Rate	j. Weighted Avg. Collection Percentage	88.47657%	88.47657%
	k. Tax Levy Needed (Approx. Tax Levy * g)	\$18,617,273	\$18,617,273
	l. 2017-18 Real Estate Tax Rate (k / d * 1000)	23.8000	
	m. Tax Levy Generated by Mills (l / 1000 * d)	\$18,617,273	\$18,617,273
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$17,320,903	\$17,320,903
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$15,324,941

Act 1 Index (current): 3.6%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Rate

\$15,324,941

\$1,296,370

\$16,621,311

\$18,617,273

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index
($l * (1 + \text{Index})$)

24.6568

q. Mills In Excess of Index
(if ($l > p$), ($l - p$))

0.0000

r. Maximum Tax Levy Based On Index
($p / 1000 * d$)

\$19,287,495

\$19,287,495

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
($l * \text{Est. Pct. Collection}$)

\$0

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$10,294.00

Number of Homestead/Farmstead Properties

5290

5290

Median Assessed Value of Homestead Properties

\$75,100

Act 1 Index (current): 3.6%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Rate

\$15,324,941

\$1,296,370

\$16,621,311

\$18,617,273

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$1,296,370

\$0

Lowering RE Tax Rate

\$0

\$1,296,370

\$0

\$1,296,370

CODE6111 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
Allegheny	782,238,380	23.8000	18,617,273			88.47657%	
Totals:	782,238,380		18,617,273	1,296,370	17,320,903	88.47657%	15,324,941

	Rate	Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>		
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	50,800
6141 <u>Current Act 511 Per Capita Taxes</u>	Rate	Estimated Revenue
6142 <u>Current Act 511 Occupation Taxes – Flat Rate</u>	\$5.00	50,800
6143 <u>Current Act 511 Local Services Taxes</u>	\$0.00	0
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	36,700
6145 <u>Current Act 511 Business Privilege Taxes – Flat Rate</u>	\$0.00	0
6146 <u>Current Act 511 Mechanical Device Taxes – Flat Rate</u>	\$0.00	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments

6150 <u>Current Act 511 Taxes – Proportional Assessments</u>		87,500		Estimated Revenue	87,500
6151 <u>Current Act 511 Earned Income Taxes</u>	Rate		Estimated Revenue		
6152 <u>Current Act 511 Occupation Taxes</u>	0.500%		Tax Levy	1,710,000	1,710,000
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	0.000			0	0
6154 <u>Current Act 511 Amusement Taxes</u>	0.500%			90,000	90,000
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.000%			0	0
6156 <u>Current Act 511 Mechanical Device Taxes – Percentage</u>	0.000			0	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.000%			0	0
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0.000			0	0
Total Current Act 511 Taxes – Proportional Assessments	0			0	0
Total Act 511, Current Taxes				1,800,000	1,800,000

Act 511 Tax Limit	→	696,542,663	X	12	8,358,512
		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	Current Real Estate Taxes									
	Allegheny									
6120	Current Per Capita Taxes, Section 679	23.8000	23.8000	0.00%	Yes	3.6%				
	Current Act 511 Taxes – Flat Rate Assessments	\$5.00	\$5.00	0.00%	Yes	3.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6144	Current Act 511 Trailer Taxes					3.6%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.6%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.6%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.6%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6152	Current Act 511 Occupation Taxes					3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6154	Current Act 511 Amusement Taxes					3.6%				
6155	Current Act 511 Business Privilege Taxes					3.6%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.6%				
6157	Current Act 511 Mercantile Taxes					3.6%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,174,768
1200 Special Programs - Elementary / Secondary	7,642,172
1300 Vocational Education	729,069
1400 Other Instructional Programs - Elementary / Secondary	156,723
1800 Pre-Kindergarten	172,381
Total Instruction	\$27,875,113
2000 Support Services	
2100 Support Services - Students	1,354,856
2200 Support Services - Instructional Staff	680,548
2300 Support Services - Administration	2,695,251
2400 Support Services - Pupil Health	481,092
2500 Support Services - Business	591,201
2600 Operation and Maintenance of Plant Services	4,365,575
2700 Student Transportation Services	2,293,828
2800 Support Services - Central	1,178,539
2900 Other Support Services	23,000
Total Support Services	\$13,663,890
3000 Operation of Non-Instructional Services	
3200 Student Activities	613,123
3300 Community Services	44,750
Total Operation of Non-Instructional Services	\$657,873
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	18,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,513,303
5200 Interfund Transfers - Out	152,375
5900 Budgetary Reserve	106,733
Total Other Expenditures and Financing Uses	\$2,772,411
Total Estimated Expenditures and Other Financing Uses	\$44,987,287

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,423,799
200 Personnel Services - Employee Benefits	6,635,211
300 Purchased Professional and Technical Services	551,163
400 Purchased Property Services	14,780
500 Other Purchased Services	968,920
600 Supplies	537,144
700 Property	42,906
800 Other Objects	845
Total Regular Programs - Elementary / Secondary	\$19,174,768
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,514,048
200 Personnel Services - Employee Benefits	2,149,146
300 Purchased Professional and Technical Services	840,600
500 Other Purchased Services	1,084,931
600 Supplies	35,730
700 Property	17,717
Total Special Programs - Elementary / Secondary	\$7,642,172
1300 Vocational Education	
100 Personnel Services - Salaries	53,320
200 Personnel Services - Employee Benefits	30,501
500 Other Purchased Services	643,208
600 Supplies	2,040
Total Vocational Education	\$729,069
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	70,510
200 Personnel Services - Employee Benefits	26,213
300 Purchased Professional and Technical Services	60,000
Total Other Instructional Programs - Elementary / Secondary	\$156,723
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	100,915
200 Personnel Services - Employee Benefits	60,328
500 Other Purchased Services	9,638
600 Supplies	1,500
Total Pre-Kindergarten	\$172,381
Total Instruction	\$27,875,113
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	783,531
200 Personnel Services - Employee Benefits	503,761
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	13,898
600 Supplies	22,741

<u>Description</u>	<u>Amount</u>
800 Other Objects	925
Total Support Services - Students	\$1,354,856
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	377,369
200 Personnel Services - Employee Benefits	226,453
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	12,850
500 Other Purchased Services	1,110
600 Supplies	53,066
700 Property	6,200
Total Support Services - Instructional Staff	\$680,548
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,421,665
200 Personnel Services - Employee Benefits	735,314
300 Purchased Professional and Technical Services	186,024
400 Purchased Property Services	72,646
500 Other Purchased Services	180,423
600 Supplies	71,156
700 Property	8,725
800 Other Objects	19,298
Total Support Services - Administration	\$2,695,251
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	277,184
200 Personnel Services - Employee Benefits	179,866
300 Purchased Professional and Technical Services	13,732
500 Other Purchased Services	1,100
600 Supplies	8,510
700 Property	700
Total Support Services - Pupil Health	\$481,092
2500 Support Services - Business	
100 Personnel Services - Salaries	274,360
200 Personnel Services - Employee Benefits	147,813
300 Purchased Professional and Technical Services	89,910
400 Purchased Property Services	24,822
500 Other Purchased Services	10,369
600 Supplies	36,727
700 Property	6,200
800 Other Objects	1,000
Total Support Services - Business	\$591,201
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,460,294
200 Personnel Services - Employee Benefits	963,548
300 Purchased Professional and Technical Services	382,956
400 Purchased Property Services	1,074,558
500 Other Purchased Services	112,201

<u>Description</u>	<u>Amount</u>
600 Supplies	340,860
700 Property	30,488
800 Other Objects	670
Total Operation and Maintenance of Plant Services	\$4,365,575
2700 Student Transportation Services	
100 Personnel Services - Salaries	25,464
200 Personnel Services - Employee Benefits	10,405
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	2,254,246
600 Supplies	153
700 Property	3,060
Total Student Transportation Services	\$2,293,828
2800 Support Services - Central	
100 Personnel Services - Salaries	310,198
200 Personnel Services - Employee Benefits	241,093
300 Purchased Professional and Technical Services	169,000
400 Purchased Property Services	110,128
500 Other Purchased Services	20,730
600 Supplies	45,816
700 Property	281,574
Total Support Services - Central	\$1,178,539
2900 Other Support Services	
500 Other Purchased Services	23,000
Total Other Support Services	\$23,000
Total Support Services	\$13,663,890
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	307,213
200 Personnel Services - Employee Benefits	55,013
300 Purchased Professional and Technical Services	51,315
400 Purchased Property Services	33,775
500 Other Purchased Services	113,187
600 Supplies	50,070
800 Other Objects	2,550
Total Student Activities	\$613,123
3300 Community Services	
100 Personnel Services - Salaries	7,585
200 Personnel Services - Employee Benefits	1,339
300 Purchased Professional and Technical Services	26,826
600 Supplies	2,500
800 Other Objects	6,500
Total Community Services	\$44,750
Total Operation of Non-Instructional Services	\$657,873

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	18,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	623,303
900 Other Uses of Funds	1,890,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,513,303
5200 Interfund Transfers - Out	
900 Other Uses of Funds	152,375
Total Interfund Transfers - Out	\$152,375
5900 Budgetary Reserve	
800 Other Objects	106,733
Total Budgetary Reserve	\$106,733
Total Other Expenditures and Financing Uses	\$2,772,411
TOTAL EXPENDITURES	\$44,987,287

2017-2018 Final General Fund Budget

LEA : 103024753 Highlands SD

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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

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

Schedule Of Cash And Investments (CAIN)

Page - 1 of 2

06/30/2017 Estimate 06/30/2018 Projection
1,000,000 500,000

100,000 50,000

50,000 50,000

50,000 50,000

\$1,200,000 **\$650,000**

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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

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

\$1,200,000

\$650,000

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
0510 Bonds Payable		13,500,000
0520 Extended-Term Financing Agreements Payable	17,500,000	
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	7,000,000	7,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	\$24,500,000	\$21,000,000
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 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

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

06/30/2017 Estimate

06/30/2018 Projection

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	\$24,500,000	\$21,000,000
Total Long-Term Indebtedness		

	06/30/2017 Estimate	06/30/2018 Projection
Short-Term Payables		
General Fund	1,750,000	1,800,000
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 Short-Term Payables	\$1,750,000	\$1,800,000
TOTAL INDEBTEDNESS	\$26,250,000	\$22,800,000

Account Description	Amounts
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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	
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5900 Budgetary Reserve	
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106,733

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	
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\$106,733
