

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2017-2018

**General Fund Budget Approval****Date of Adoption of the General Fund Budget:**  
\_\_\_\_\_  
President of the Board - Original Signature Required\_\_\_\_\_  
Date 6-22-2017  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required\_\_\_\_\_  
Date 6-22-2017  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required\_\_\_\_\_  
Date 6/22/2017

Autumn D Fiscus

(717)248-0148 Extn :  
\_\_\_\_\_  
Telephone Extension

Contact Person

adf16@mcsdk12.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 :
Mifflin County SD	Mifflin	111444602

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	\$74746593
Ending Unassigned Fund Balance	\$2532595
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.4%

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
	6/22/17

DUE DATE: AUGUST 15, 2017

# FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Mifflin County SD	County : Mifflin	AUN Number : 111444602
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-25-17
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date	
8060	Ending Fund Balance Entry and Budgetary Reserve If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below	The district is maintaining a budgetary reserve to guard against unexpected expenditures
8080	Ending Fund Balance Entry and Budgetary Reserve If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below	The district is maintaining fund balance to guard against unexpected expenditures and facilitate cash flow
8160	Ending Fund Balance Entry and Budgetary Reserve If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below	The district is maintaining an assigned fund balance to guard against increased PSERS and Charter School Expenditures

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
1810 Nonspendable Fund Balance		
1820 Restricted Fund Balance		
1830 Committed Fund Balance		
1840 Assigned Fund Balance	3,000,000	
1850 Unassigned Fund Balance	4,032,942	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,032,942</u>
Estimated Revenues And Other Financing Sources		
3000 Revenue from Local Sources	32,913,918	
7000 Revenue from State Sources	37,735,344	
9000 Revenue from Federal Sources	2,596,984	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$73,246,246</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$80,279,188</u>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	22,827,132
6113 Public Utility Realty Taxes	34,303
6114 Payments in Lieu of Current Taxes - State / Local	229,075
6120 Current Per Capita Taxes, Section 679	106,000
6140 Current Act 511 Taxes - Flat Rate Assessments	196,000
6150 Current Act 511 Taxes - Proportional Assessments	6,308,213
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,119,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	89,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	754,195
6910 Rentals	16,000
6940 Tuition from Patrons	32,000
6960 Services Provided Other Local Governmental Units / LEAs	124,000
6990 Refunds and Other Miscellaneous Revenue	59,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$32,913,918</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	20,925,654
7160 Tuition for Orphans Subsidy	154,000
7271 Special Education funds for School-Aged Pupils	3,366,209
7311 Pupil Transportation Subsidy	3,136,335
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,116,772
7330 Health Services (Medical, Dental, Nurse, Act 25)	102,493
7340 State Property Tax Reduction Allocation	1,921,475
7505 Ready to Learn Block Grant	968,914
7810 State Share of Social Security and Medicare Taxes	1,130,956
7820 State Share of Retirement Contributions	4,912,536
<b>REVENUE FROM STATE SOURCES</b>	<b>\$37,735,344</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,014,524
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	365,717
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	11,546
8519 NCLB, Title VI - Flexibility and Accountability	109,827

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	95,370
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	<b>\$2,596,984</b>
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	<b>73,246,246</b>

UN 111444602      Mifflin County SD

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

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Index (current)      3.5%

Calculation Method

Rate

Approx. Tax Revenue from RE Taxes	\$22,827,132
Amount of Tax Relief for Homestead Exclusions	<u>\$1,921,475</u>
Total Approx. Tax Revenue	\$24,748,607
Approx. Tax Levy for Tax Rate Calculation	\$27,586,462

Mifflin

Total

2016-17 Data

a. Assessed Value	\$819,572,835	\$819,572,835
b. Real Estate Mills	33.4511	

I. 2017-18 Data

c. 2015 STEB Market Value	\$1,747,692,346	\$1,747,692,346
d. Assessed Value	\$824,680,220	\$824,680,220
e. Assessed Value of New Constr./ Renov.	\$0	\$0

2016-17 Calculations

f. 2016-17 Tax Levy	\$27,415,613	\$27,415,613
(a * b)		

2017-18 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$27,415,613	\$27,415,613
(f Total * g)		
i. Base Mills Subject to Index	33.4511	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

II. Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	88.94270%	88.94270%
k. Tax Levy Needed	\$27,586,462	\$27,586,462
(Approx. Tax Levy * g)		
l. 2017-18 Real Estate Tax Rate	33.4511	
(k / d * 1000)		

III.

m. Tax Levy Generated by Mills	\$27,586,461	\$27,586,461
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$25,664,986
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,827,132
(n * Est. Pct. Collection)		



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

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Act 1 Index (current) 3.5%

Calculation Method	Rate	
Approx Tax Revenue from RE Taxes	\$22,827,132	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,921,475</u>	
Total Approx Tax Revenue	\$24,748,607	
Approx Tax Levy for Tax Rate Calculation	\$27,586,462	
	Mifflin	Total

Index Maximums		
p Maximum Mills Based On Index	34.6218	
(l * (1 + Index))		
q Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r Maximum Tax Levy Based On Index	\$28,551,914	\$28,551,914
(p / 1000 * d)		
s Millage Rate within Index?	Yes	
(if l > 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
(t * Est Pct Collection)		

Information Related to Property Tax Relief		
V Assessed Value Exclusion per Homestead	\$5,297	
Number of Homestead/Farmstead Properties	10904	10904
Median Assessed Value of Homestead Properties		\$37,850

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

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Act 1 Index (current) 3.5%

Calculation Method	Rate
Approx Tax Revenue from RE Taxes	\$22,827,132
Amount of Tax Relief for Homestead Exclusions	<u>\$1,921,475</u>
Total Approx Tax Revenue	\$24,748,607
Approx Tax Levy for Tax Rate Calculation	\$27,586,462
	Mifflin

Total

State Property Tax Reduction Allocation used for Homestead Exclusions	\$1,921,475	Lowering RE Tax Rate	\$0	\$1,921,475
Prior Year State Property Tax Reduction Allocation used for Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,921,475

CODE

5111 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
Mifflin	824,680,220	33.4511	27,586,461			88.94270%	
Totals	824,680,220		27,586,461	1,921,475	25,664,986	88.94270%	22,827,132

	Rate		Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00		106,000
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	106,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	90,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			196,000
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
6151 Current Act 511 Earned Income Taxes	0.850%	0.000%	5,948,213
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	360,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			6,308,213
Total Act 511, Current Taxes			6,504,213
Act 511 Tax Limit -->		1,747,692,346	12
		Market Value	Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u>									
	Mifflin	33 4511	33 4511	0 00%	Yes	3 5%				
6120	Current Per Capita Taxes, Section 679	\$5 00	\$5 00	0 00%	Yes	3 5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5 00	\$5 00	0 00%	Yes	3 5%				
6143	Current Act 511 Local Services Taxes	\$5 00	\$5 00	0 00%	Yes	3 5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0 850%	0 850%	0 00%	Yes	3 5%				
6153	Current Act 511 Real Estate Transfer Taxes	0 500%	0 500%	0 00%	Yes	3 5%				

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<u>Description</u>	<u>Amount</u>
<b>000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	28,167,904
1200 Special Programs - Elementary / Secondary	10,933,293
1300 Vocational Education	3,270,938
1400 Other Instructional Programs - Elementary / Secondary	1,003,954
1500 Nonpublic School Programs	87,273
<b>Total Instruction</b>	<b>\$43,463,362</b>
<b>000 Support Services</b>	
2100 Support Services - Students	1,753,462
2200 Support Services - Instructional Staff	1,755,287
2300 Support Services - Administration	4,416,798
2400 Support Services - Pupil Health	641,438
2500 Support Services - Business	948,802
2600 Operation and Maintenance of Plant Services	6,185,817
2700 Student Transportation Services	4,584,534
2800 Support Services - Central	1,976,509
<b>Total Support Services</b>	<b>\$22,262,647</b>
<b>000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,098,929
3300 Community Services	27,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,126,429</b>
<b>000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	342,190
5200 Interfund Transfers - Out	7,191,965
5900 Budgetary Reserve	360,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,894,155</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$74,746,593</b>

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Description	Amount
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	14,108,392
200 Personnel Services - Employee Benefits	10,569,024
300 Purchased Professional and Technical Services	564,252
400 Purchased Property Services	274,702
500 Other Purchased Services	1,458,575
600 Supplies	1,173,959
700 Property	19,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$28,167,904</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	5,276,253
200 Personnel Services - Employee Benefits	3,925,245
300 Purchased Professional and Technical Services	400,600
400 Purchased Property Services	2,100
500 Other Purchased Services	1,197,195
600 Supplies	131,900
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,933,293</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	846,807
200 Personnel Services - Employee Benefits	583,924
300 Purchased Professional and Technical Services	25,418
400 Purchased Property Services	2,850
500 Other Purchased Services	1,743,139
600 Supplies	68,800
<b>Total Vocational Education</b>	<b>\$3,270,938</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	351,024
200 Personnel Services - Employee Benefits	235,630
300 Purchased Professional and Technical Services	12,100
500 Other Purchased Services	5,200
600 Supplies	400,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,003,954</b>
<b>1500 Nonpublic School Programs</b>	
100 Personnel Services - Salaries	48,260
200 Personnel Services - Employee Benefits	37,313
500 Other Purchased Services	1,500
600 Supplies	200
<b>Total Nonpublic School Programs</b>	<b>\$87,273</b>
<b>Total Instruction</b>	<b>\$43,463,362</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,030,225
200 Personnel Services - Employee Benefits	700,837

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	3,800
600 Supplies	8,600
<b>Total Support Services - Students</b>	<b>\$1,753,462</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	794,720
200 Personnel Services - Employee Benefits	735,030
300 Purchased Professional and Technical Services	107,366
500 Other Purchased Services	55,621
600 Supplies	61,800
800 Other Objects	750
<b>Total Support Services - Instructional Staff</b>	<b>\$1,755,287</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,283,658
200 Personnel Services - Employee Benefits	1,533,788
300 Purchased Professional and Technical Services	374,177
500 Other Purchased Services	88,950
600 Supplies	64,925
800 Other Objects	71,300
<b>Total Support Services - Administration</b>	<b>\$4,416,798</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	368,475
200 Personnel Services - Employee Benefits	224,043
300 Purchased Professional and Technical Services	40,130
500 Other Purchased Services	790
600 Supplies	8,000
<b>Total Support Services - Pupil Health</b>	<b>\$641,438</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	484,803
200 Personnel Services - Employee Benefits	333,517
300 Purchased Professional and Technical Services	99,932
400 Purchased Property Services	800
500 Other Purchased Services	16,500
600 Supplies	10,600
800 Other Objects	2,650
<b>Total Support Services - Business</b>	<b>\$948,802</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,932,288
200 Personnel Services - Employee Benefits	1,494,983
300 Purchased Professional and Technical Services	83,258
400 Purchased Property Services	1,606,053
500 Other Purchased Services	280,525
600 Supplies	641,600
700 Property	144,610
800 Other Objects	2,500

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DescriptionAmount**Total Operation and Maintenance of Plant Services****\$6,185,817****2700 Student Transportation Services**

100 Personnel Services - Salaries	93,350
200 Personnel Services - Employee Benefits	34,843
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	500
500 Other Purchased Services	4,440,841
600 Supplies	8,000

**Total Student Transportation Services****\$4,584,534****2800 Support Services - Central**

100 Personnel Services - Salaries	603,745
200 Personnel Services - Employee Benefits	408,304
300 Purchased Professional and Technical Services	122,000
400 Purchased Property Services	8,000
500 Other Purchased Services	11,400
600 Supplies	71,270
700 Property	750,000
800 Other Objects	1,790

**Total Support Services - Central****\$1,976,509****Total Support Services****\$22,262,647****3000 Operation of Non-Instructional Services****3200 Student Activities**

100 Personnel Services - Salaries	453,655
200 Personnel Services - Employee Benefits	203,274
300 Purchased Professional and Technical Services	138,500
500 Other Purchased Services	178,500
600 Supplies	101,000
800 Other Objects	24,000

**Total Student Activities****\$1,098,929****3300 Community Services**

100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	2,447
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	3,000
600 Supplies	8,053
800 Other Objects	5,000

**Total Community Services****\$27,500****Total Operation of Non-Instructional Services****\$1,126,429****5000 Other Expenditures and Financing Uses****5100 Debt Service / Other Expenditures and Financing Uses**

800 Other Objects	87,960
900 Other Uses of Funds	254,230

**Total Debt Service / Other Expenditures and Financing Uses****\$342,190**



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<u>Description</u>	<u>Amount</u>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	7,191,965
<b>Total Interfund Transfers - Out</b>	<b>\$7,191,965</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	360,000
<b>Total Budgetary Reserve</b>	<b>\$360,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,894,155</b>
<b>TOTAL EXPENDITURES</b>	<b>\$74,746,593</b>

**Cash and Short-Term Investments**

	<b><u>06/30/2017 Estimate</u></b>	<b><u>06/30/2018 Projection</u></b>
General Fund	9,000,000	8,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	5,000,000	4,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	375,455	375,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	262,109	262,109
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$14,637,564</b>	<b>\$12,637,109</b>

**Long-Term Investments**

	<b><u>06/30/2017 Estimate</u></b>	<b><u>06/30/2018 Projection</u></b>
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		

<u>Long-Term Investments</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$14,637,564	\$12,637,109

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

**General Fund**

0510 Bonds Payable	82,240,000	76,415,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,747,355	1,483,223
0540 Accumulated Compensated Absences	1,763,900	1,763,900
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

**Total General Fund**

**\$85,751,255**

**\$79,662,123**

**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

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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

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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

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**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	\$85,751,255	\$79,662,123



<u>Short-Term Payables</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
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	\$85,751,255	\$79,662,123

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,000,000
0850 Unassigned Fund Balance	2,532,595
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,532,595</b>
5900 Budgetary Reserve	360,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,892,595</b>