

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2017



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

ANDY KUHL

Contact Person

akuhl@hanoverarea.net

Email Address

7/12/17

Date

7/12/17

Date

7/12/17

Date

(570)831-2313

Telephone Extn : Extension

DUE DATE: AUGUST 15, 2017

DATE 7/12/17	SIGNATURE OF SUPERINTENDENT
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I hereby certify that the above information is accurate and complete.

No
 Yes

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

Total Budgeted Expenditures	\$29932278	Ending Unassigned Fund Balance	\$-5563749
		Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-18.6%

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

Yes
 No

Did you raise property taxes in SY 2017-2018 (compared to 2016-2017)?

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%

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved unassigned fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

SCHOOL DISTRICT : Hanover Area SD	COUNTRY : Luzerne	AUN : 118403003
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(10/2010)

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

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

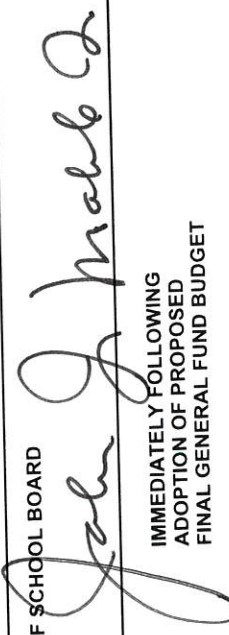
24 PS 6-687(a)(1)

(03/2006)

School District Name : Hanover Area SD	County : Luzerne	AUN Number : 118403003
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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 6/15/2017
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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>
1800	Act 511 Taxes: 6141 Rate has changed from previous year. 6141 Prior Year Rate: 5.00 6141 Current Year Rate:	The difference is due to reclassification of function.
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 aware of the negative fund balance and is exploring additional revenue sources and cost reduction measures.

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

0850 Unassigned Fund Balance

(5,563,749)

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

(\$5,563,749)

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

14,574,205

7000 Revenue from State Sources

14,418,647

8000 Revenue from Federal Sources

939,426

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$29,932,278

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$24,368,529

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	11,740,205
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	26,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	44,000
6150 Current Act 511 Taxes - Proportional Assessments	1,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	978,000
6500 Earnings on Investments	15,000
6910 Rentals	90,000
6990 Refunds and Other Miscellaneous Revenue	30,000

REVENUE FROM LOCAL SOURCES \$14,574,205**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	7,550,354
7160 Tuition for Orphans Subsidy	5,300
7271 Special Education funds for School-Aged Pupils	1,327,720
7292 Pre-K Counts	180,000
7311 Pupil Transportation Subsidy	995,140
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	6,542
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	889,761
7501 PA Accountability Grants	366,048
7810 State Share of Social Security and Medicare Taxes	583,305
7820 State Share of Retirement Contributions	2,476,477

REVENUE FROM STATE SOURCES \$14,418,647**REVENUE FROM FEDERAL SOURCES**

8512 IDEA, Part B	264,956
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	581,749
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	92,721

REVENUE FROM FEDERAL SOURCES \$939,426**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 29,932,278**

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,740,205
Amount of Tax Relief for Homestead Exclusions	<u>\$889,761</u>
Total Approx. Tax Revenue:	\$12,629,966
Approx. Tax Levy for Tax Rate Calculation:	\$13,513,637

	Luzerne	Total
<hr/>		
2016-17 Data		
a. Assessed Value	\$768,205,900	\$768,205,900
b. Real Estate Mills	17.5771	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$681,468,272	\$681,468,272
d. Assessed Value	\$768,820,600	\$768,820,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2016-17 Calculations		
f. 2016-17 Tax Levy	\$13,502,832	\$13,502,832
(a * b)		
2017-18 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$13,502,832	\$13,502,832
(f Total * g)		
i. Base Mills Subject to Index	17.5771	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$13,513,637	\$13,513,637
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	17.5771	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,513,637	\$13,513,637
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,623,876
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,740,205
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,740,205	
Amount of Tax Relief for Homestead Exclusions	<u>\$889,761</u>	
Total Approx. Tax Revenue:	\$12,629,966	
Approx. Tax Levy for Tax Rate Calculation:	\$13,513,637	

Luzerne

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.1922	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,986,538	\$13,986,538
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$12,334.00	
Number of Homestead/Farmstead Properties	4104	4104
Median Assessed Value of Homestead Properties		\$72,000

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,740,205
Amount of Tax Relief for Homestead Exclusions	<u>\$889,761</u>
Total Approx. Tax Revenue:	\$12,629,966
Approx. Tax Levy for Tax Rate Calculation:	\$13,513,637

Luzerne	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$889,761	Lowering RE Tax Rate	\$0	\$889,761
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$889,761

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Luzerne	768,820,600	17.5771	13,513,637			93.00000%	
Totals:	768,820,600		13,513,637	889,761 =	12,623,876 X	93.00000% =	11,740,205

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	44,000
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 44,000 44,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,400,000	1,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	100,000
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 1,500,000 1,500,000

Total Act 511, Current Taxes 1,544,000

Act 511 Tax Limit -->	681,468,272 X	12	8,177,619
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Luzerne	17.5771	17.5771	0.00%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	-100.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,641,598
1200 Special Programs - Elementary / Secondary	6,032,125
1300 Vocational Education	1,018,249
1400 Other Instructional Programs - Elementary / Secondary	5,000
1800 Pre-Kindergarten	182,535
Total Instruction	\$19,879,507
2000 Support Services	
2100 Support Services - Students	1,276,509
2200 Support Services - Instructional Staff	680,510
2300 Support Services - Administration	1,732,781
2400 Support Services - Pupil Health	431,177
2500 Support Services - Business	422,453
2600 Operation and Maintenance of Plant Services	2,269,508
2700 Student Transportation Services	1,604,020
2800 Support Services - Central	175,000
2900 Other Support Services	33,000
Total Support Services	\$8,624,958
3000 Operation of Non-Instructional Services	
3200 Student Activities	490,134
3300 Community Services	62,500
Total Operation of Non-Instructional Services	\$552,634
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	859,179
5200 Interfund Transfers - Out	16,000
Total Other Expenditures and Financing Uses	\$875,179
Total Estimated Expenditures and Other Financing Uses	\$29,932,278

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,415,039
200 Personnel Services - Employee Benefits	4,829,109
500 Other Purchased Services	1,049,800
600 Supplies	340,780
700 Property	6,870
Total Regular Programs - Elementary / Secondary	\$12,641,598
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,029,052
200 Personnel Services - Employee Benefits	1,341,878
300 Purchased Professional and Technical Services	1,163,220
500 Other Purchased Services	1,424,700
600 Supplies	69,425
700 Property	3,850
Total Special Programs - Elementary / Secondary	\$6,032,125
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,018,249
Total Vocational Education	\$1,018,249
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	1,500
600 Supplies	3,500
Total Other Instructional Programs - Elementary / Secondary	\$5,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	120,946
200 Personnel Services - Employee Benefits	61,589
Total Pre-Kindergarten	\$182,535
Total Instruction	\$19,879,507
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	741,724
200 Personnel Services - Employee Benefits	466,462
300 Purchased Professional and Technical Services	32,289
500 Other Purchased Services	1,450
600 Supplies	25,734
700 Property	5,300
800 Other Objects	3,550
Total Support Services - Students	\$1,276,509
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	371,919
200 Personnel Services - Employee Benefits	208,391
300 Purchased Professional and Technical Services	29,150
500 Other Purchased Services	3,000

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<u>Description</u>	<u>Amount</u>
600 Supplies	59,650
700 Property	6,700
800 Other Objects	1,700
Total Support Services - Instructional Staff	\$680,510
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	870,993
200 Personnel Services - Employee Benefits	557,388
300 Purchased Professional and Technical Services	190,000
500 Other Purchased Services	22,550
600 Supplies	70,950
800 Other Objects	20,900
Total Support Services - Administration	\$1,732,781
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	190,576
200 Personnel Services - Employee Benefits	106,701
300 Purchased Professional and Technical Services	127,400
500 Other Purchased Services	600
600 Supplies	5,000
700 Property	900
Total Support Services - Pupil Health	\$431,177
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	152,604
200 Personnel Services - Employee Benefits	133,522
300 Purchased Professional and Technical Services	44,120
400 Purchased Property Services	44,623
600 Supplies	42,584
800 Other Objects	5,000
Total Support Services - Business	\$422,453
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	753,567
200 Personnel Services - Employee Benefits	531,591
400 Purchased Property Services	320,050
500 Other Purchased Services	131,250
600 Supplies	504,050
700 Property	29,000
Total Operation and Maintenance of Plant Services	\$2,269,508
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	15,400
200 Personnel Services - Employee Benefits	6,330
500 Other Purchased Services	1,524,000
600 Supplies	58,290
Total Student Transportation Services	\$1,604,020
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	175,000

<u>Description</u>	<u>Amount</u>
Total Support Services - Central	\$175,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	33,000
Total Other Support Services	\$33,000
Total Support Services	\$8,624,958
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	187,013
200 Personnel Services - Employee Benefits	76,866
300 Purchased Professional and Technical Services	41,555
400 Purchased Property Services	15,000
500 Other Purchased Services	53,200
600 Supplies	78,400
800 Other Objects	38,100
Total Student Activities	\$490,134
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	56,500
800 Other Objects	6,000
Total Community Services	\$62,500
Total Operation of Non-Instructional Services	\$552,634
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	659,179
900 Other Uses of Funds	200,000
Total Debt Service / Other Expenditures and Financing Uses	\$859,179
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	16,000
Total Interfund Transfers - Out	\$16,000
Total Other Expenditures and Financing Uses	\$875,179
TOTAL EXPENDITURES	\$29,932,278

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	175,000	125,000
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	15,000	25,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	125,000	75,000
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	\$315,000	\$225,000

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	\$315,000	\$225,000
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Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	10,800,000	11,800,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,340,000	1,350,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$12,140,000	\$13,150,000
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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		
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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		
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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		
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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

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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

<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	\$12,140,000	\$13,150,000

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	\$12,140,000	\$13,150,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(5,563,749)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$5,563,749)

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$5,563,749)
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