

# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2017



\_\_\_\_\_  
President of the Board - Original Signature Required



\_\_\_\_\_  
Secretary of the Board - Original Signature Required



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Brad H Rau

Contact Person

RauB@pt-sd.org

Email Address

6/28/2017

Date

6/28/2017

Date

6/28/2017

Date

(724)941-6251

Telephone

Extn :7203

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Peters Township SD	COUNTY : Washington	AUN : 101636503
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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	\$64252239
Ending Unassigned Fund Balance	\$2058409
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.2%

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 6/28/17
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DUE DATE: AUGUST 15, 2017

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Peters Township SD	County : Washington	AUN Number : 101636503
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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 5/22/17
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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>
1480	Tax Data: County 1 - Current Year Tax Levy cannot increase by more than (100% + Prior Year's Index) from the previous year if a countywide reassessment was indicated.  County 1 - Current Year Tax Levy: \$41,086,205.00 County 1 - Prior Year Tax Levy: \$39,568,134.00	Increase in levy from a tax increase to previous year index.
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 1400, Object 100: \$16,343.00 Function 1400, Object 200: \$24,505.00	Includes retired teachers benefits payments.
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.	Unassigned Fund Balance is used by the District for unanticipated expenditures which may occur in the future years.
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 has assigned \$4,000,000 for future debt service obligations and \$4,500,000 for future retirement obligations.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,500,000
0850 Unassigned Fund Balance	2,058,409
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,558,409</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	47,961,374
7000 Revenue from State Sources	15,958,965
8000 Revenue from Federal Sources	330,900
9000 Other Financing Sources	1,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$64,252,239</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$74,810,648</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	39,356,980
6112 Interim Real Estate Taxes	300,000
6113 Public Utility Realty Taxes	48,500
6140 Current Act 511 Taxes - Flat Rate Assessments	45,000
6150 Current Act 511 Taxes - Proportional Assessments	6,759,304
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	290,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	357,590
6910 Rentals	45,000
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	11,000
6960 Services Provided Other Local Governmental Units / LEAs	10,000
6990 Refunds and Other Miscellaneous Revenue	67,000

**REVENUE FROM LOCAL SOURCES \$47,961,374**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	5,429,316
7160 Tuition for Orphans Subsidy	2,000
7250 Migratory Children	100
7271 Special Education funds for School-Aged Pupils	1,592,821
7311 Pupil Transportation Subsidy	856,213
7312 Nonpublic and Charter School Pupil Transportation Subsidy	93,787
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	545,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	88,500
7340 State Property Tax Reduction Allocation	731,943
7505 Ready to Learn Block Grant	335,813
7810 State Share of Social Security and Medicare Taxes	1,193,195
7820 State Share of Retirement Contributions	5,090,277

**REVENUE FROM STATE SOURCES \$15,958,965**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	162,832
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	53,068
8731 ARRA - Build America Bonds	35,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$330,900</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
<b>OTHER FINANCING SOURCES</b>	<b>\$1,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>64,252,239</b>

Act 1 Index (current): 2.5% | Act 1 Index (prior): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$39,356,980</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$732,488</u></b>
Total Approx. Tax Revenue:	<b>\$40,089,468</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$41,086,205</b>

Washington

Total

<b>2016-17 Data</b>		
a. Assessed Value	\$348,925,348	\$348,925,348
b. Real Estate Mills	113.4000	
<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$2,304,326,626	\$2,304,326,626
d. Assessed Value	\$3,114,951,067	\$3,114,951,067
e. Assessed Value of New Constr/ Renov	\$43,308,396	\$43,308,396
<b>2016-17 Calculations</b>		
f. 2016-17 Tax Levy	\$39,568,134	\$39,568,134
(a * b)		
<b>2017-18 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$39,568,134	\$39,568,134
(f Total * g)		
i. Base Mills Subject to Index	12.8817	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.53000%	97.53000%
k. Tax Levy Needed	\$41,086,205	\$41,086,205
(Approx. Tax Levy * g)		
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>13.1900</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$41,086,205	\$41,086,205
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$40,353,717
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$39,356,980
(n * Est. Pct. Collection)		



Act 1 Index (current): 2.5% | Act 1 Index (prior): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$39,356,980

Amount of Tax Relief for Homestead Exclusions \$732,488

Total Approx. Tax Revenue: \$40,089,468

Approx. Tax Levy for Tax Rate Calculation: \$41,086,205

Washington

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	13.1908	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$41,088,697	\$41,088,697
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	\$9,452	
Number of Homestead/Farmstead Properties	5871	5871
Median Assessed Value of Homestead Properties		\$296,350

Act 1 Index (current): 2.5% | Act 1 Index (prior): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$39,356,980
Amount of Tax Relief for Homestead Exclusions	<u>\$732,488</u>
Total Approx. Tax Revenue:	\$40,089,468
Approx. Tax Levy for Tax Rate Calculation:	\$41,086,205
	Washington <span style="float: right;">Total</span>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$731,943	Lowering RE Tax Rate	\$0	\$731,943
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$545			\$545
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$732,488</b>

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>
Washington	3,114,951,067	13.1900	41,086,205			97.53000%	
<b>Totals:</b>	<b>3,114,951,067</b>		<b>41,086,205</b>	732,488 =	40,353,717 X	97.53000% =	39,356,980

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$5.00	\$0.00	46,000
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 46,000 45,000**

	<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%	6,091,083	5,909,304
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	850,000	850,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 6,941,083 6,759,304**

**Total Act 511, Current Taxes 6,804,304**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,304,326,626 X</b>	<b>12</b>	<b>27,651,920</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2016-17 (Rebalanced)	2017-18	Percent Change in Rate			2016-17 (Rebalanced)	2017-18	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Washington	12.8817	13.1900	2.40%	Yes	2.4%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.5%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	31,533,043
1200 Special Programs - Elementary / Secondary	7,096,860
1300 Vocational Education	226,200
1400 Other Instructional Programs - Elementary / Secondary	41,048
1500 Nonpublic School Programs	22,811
<b>Total Instruction</b>	<b>\$38,919,962</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,383,406
2200 Support Services - Instructional Staff	2,015,145
2300 Support Services - Administration	3,650,341
2400 Support Services - Pupil Health	600,779
2500 Support Services - Business	549,567
2600 Operation and Maintenance of Plant Services	5,426,502
2700 Student Transportation Services	2,786,156
2800 Support Services - Central	1,101,827
2900 Other Support Services	68,154
<b>Total Support Services</b>	<b>\$18,581,877</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,600,515
3300 Community Services	5,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,605,515</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,000
5200 Interfund Transfers - Out	5,139,885
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,144,885</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$64,252,239</b>

## 2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	18,691,907
200 Personnel Services - Employee Benefits	11,481,179
300 Purchased Professional and Technical Services	36,875
400 Purchased Property Services	140,204
500 Other Purchased Services	503,856
600 Supplies	327,788
700 Property	330,984
800 Other Objects	20,250
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$31,533,043</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,326,661
200 Personnel Services - Employee Benefits	1,843,076
300 Purchased Professional and Technical Services	1,163,414
400 Purchased Property Services	35,638
500 Other Purchased Services	605,050
600 Supplies	95,521
700 Property	20,500
800 Other Objects	7,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,096,860</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	226,200
<b>Total Vocational Education</b>	<b>\$226,200</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	16,343
200 Personnel Services - Employee Benefits	24,505
500 Other Purchased Services	200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$41,048</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	22,811
<b>Total Nonpublic School Programs</b>	<b>\$22,811</b>
<b>Total Instruction</b>	<b>\$38,919,962</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,417,663
200 Personnel Services - Employee Benefits	897,217
300 Purchased Professional and Technical Services	610
500 Other Purchased Services	1,605
600 Supplies	63,416
800 Other Objects	2,895
<b>Total Support Services - Students</b>	<b>\$2,383,406</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	805,877
200 Personnel Services - Employee Benefits	444,557
300 Purchased Professional and Technical Services	96,303
400 Purchased Property Services	83,812
500 Other Purchased Services	2,468
600 Supplies	406,749
700 Property	54,545
800 Other Objects	120,834
<b>Total Support Services - Instructional Staff</b>	<b>\$2,015,145</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,976,815
200 Personnel Services - Employee Benefits	1,175,700
300 Purchased Professional and Technical Services	242,145
400 Purchased Property Services	7,950
500 Other Purchased Services	116,755
600 Supplies	80,998
700 Property	3,159
800 Other Objects	46,819
<b>Total Support Services - Administration</b>	<b>\$3,650,341</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	370,434
200 Personnel Services - Employee Benefits	212,501
300 Purchased Professional and Technical Services	9,625
400 Purchased Property Services	250
500 Other Purchased Services	350
600 Supplies	4,802
700 Property	2,817
<b>Total Support Services - Pupil Health</b>	<b>\$600,779</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	283,983
200 Personnel Services - Employee Benefits	172,964
300 Purchased Professional and Technical Services	11,250
400 Purchased Property Services	61,770
500 Other Purchased Services	13,650
600 Supplies	4,500
700 Property	500
800 Other Objects	950
<b>Total Support Services - Business</b>	<b>\$549,567</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,118,693
200 Personnel Services - Employee Benefits	1,459,211
300 Purchased Professional and Technical Services	178,100
400 Purchased Property Services	1,270,216
500 Other Purchased Services	122,300
600 Supplies	256,036
700 Property	12,946

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<u>Description</u>	<u>Amount</u>
800 Other Objects	9,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,426,502</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	796,071
200 Personnel Services - Employee Benefits	399,102
300 Purchased Professional and Technical Services	3,800
400 Purchased Property Services	4,500
500 Other Purchased Services	1,324,033
600 Supplies	217,300
700 Property	41,000
800 Other Objects	350
<b>Total Student Transportation Services</b>	<b>\$2,786,156</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	328,769
200 Personnel Services - Employee Benefits	197,030
300 Purchased Professional and Technical Services	311,101
400 Purchased Property Services	145,317
500 Other Purchased Services	10,000
600 Supplies	18,563
700 Property	89,717
800 Other Objects	1,330
<b>Total Support Services - Central</b>	<b>\$1,101,827</b>
<b>2900 Other Support Services</b>	
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	65,654
<b>Total Other Support Services</b>	<b>\$68,154</b>
<b>Total Support Services</b>	<b>\$18,581,877</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	873,030
200 Personnel Services - Employee Benefits	382,120
300 Purchased Professional and Technical Services	165,100
400 Purchased Property Services	25,029
500 Other Purchased Services	26,450
600 Supplies	96,906
700 Property	10,019
800 Other Objects	21,861
<b>Total Student Activities</b>	<b>\$1,600,515</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	5,000
<b>Total Community Services</b>	<b>\$5,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,605,515</b>
<b>5000 Other Expenditures and Financing Uses</b>	



<u>Description</u>	<u>Amount</u>
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
900 Other Uses of Funds	5,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,000</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	5,139,885
<b>Total Interfund Transfers - Out</b>	<b>\$5,139,885</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,144,885</b>
<b>TOTAL EXPENDITURES</b>	<b>\$64,252,239</b>

**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	16,000,000	16,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	10,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	1,440,486	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	125,000	130,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	26,000	26,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$17,801,486</b>	<b>\$16,366,000</b>
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**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$17,801,486</b>	<b>\$16,366,000</b>
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**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

**General Fund**

0510 Bonds Payable	43,975,000	40,520,000
0520 Extended-Term Financing Agreements Payable	694,584	509,442
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,020,000	2,045,000
0550 Authority Lease Obligations	605,000	550,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$47,294,584</b>	<b>\$43,624,442</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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

**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$47,294,584</b>	<b>\$43,624,442</b>



**Short-Term Payables**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	6,500,000	6,800,000
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		
<b>Total Short-Term Payables</b>	<b>\$6,500,000</b>	<b>\$6,800,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$53,794,584</b>	<b>\$50,424,442</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,500,000
0850 Unassigned Fund Balance	2,058,409
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$10,558,409</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$10,558,409</b>
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