

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2017

Celine David  
President of the Board - Original Signature Required6/15/17  
DateJoanne Bundo  
Secretary of the Board - Original Signature Required6/15/17  
DateJohn H. H7  
Chief School Administrator - Original Signature Required6/15/17  
Date

Jodie I Dermo

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Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pine Grove Area SD	COUNTY : Schuylkill	AUN : 129546003
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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	\$23505878
Ending Unassigned Fund Balance	\$4500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	19.1%

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 6/15/17
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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)

<b>School District Name :</b> Pine Grove Area SD	<b>County :</b> Schuylkill	<b>AUN Number :</b> 129546003
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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  6/15/17
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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>
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.	This amount represents the projected results of operations and unbudgeted items as of 6/30/18.

ITEM	AMOUNTS	
<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		
0850 Unassigned Fund Balance	4,500,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$4,500,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	11,216,014	
7000 Revenue from State Sources	11,657,843	
8000 Revenue from Federal Sources	537,021	
9000 Other Financing Sources	95,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$23,505,878</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$28,005,878</u></b>

LEA : 129546003     Pine Grove Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	8,072,300
6113 Public Utility Realty Taxes	12,000
6114 Payments in Lieu of Current Taxes - State / Local	20,600
6140 Current Act 511 Taxes - Flat Rate Assessments	17,000
6150 Current Act 511 Taxes - Proportional Assessments	2,115,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	505,500
6500 Earnings on Investments	25,614
6700 Revenues from LEA Activities	47,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	285,000
6910 Rentals	10,500
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	55,000
6990 Refunds and Other Miscellaneous Revenue	30,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$11,216,014</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	6,801,366
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,024,575
7311 Pupil Transportation Subsidy	670,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	137,939
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340 State Property Tax Reduction Allocation	579,892
7505 Ready to Learn Block Grant	304,381
7810 State Share of Social Security and Medicare Taxes	473,690
7820 State Share of Retirement Contributions	1,585,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,657,843</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8110 Payments for Federally Impacted Areas	1,000
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	68,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	275,777
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	67,244
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$537,021</b>

LEA : 129546003     Pine Grove Area SD

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9350   Enterprise Fund Transfers	90,000
9900   Other Financing Sources Not Listed Elsewhere in the 9000 Series	5,000
<b>OTHER FINANCING SOURCES</b>	<b>\$95,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>23,505,878</b>

AUN: 129546003      Pine Grove Area SD

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:	\$8,072,300	
Amount of Tax Relief for Homestead Exclusions	<u>\$579,892</u>	
Total Approx. Tax Revenue:	\$8,652,192	
Approx. Tax Levy for Tax Rate Calculation:	\$9,211,533	
	Schuylkill	Total

2016-17 Data		
a. Assessed Value	\$229,943,110	\$229,943,110
b. Real Estate Mills	38.9000	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$601,311,603	\$601,311,603
d. Assessed Value	\$231,736,690	\$231,736,690
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$8,944,787	\$8,944,787
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$8,944,787	\$8,944,787
(f Total * g)		
i. Base Mills Subject to Index	38.9000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.51988%	93.51988%
k. Tax Levy Needed	\$9,211,533	\$9,211,533
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	39.7500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,211,533	\$9,211,533
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,631,641
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,072,300
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,072,300	
Amount of Tax Relief for Homestead Exclusions	<u>\$579,892</u>	
Total Approx. Tax Revenue:	\$8,652,192	
Approx. Tax Levy for Tax Rate Calculation:	\$9,211,533	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	40.2615	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,330,067	\$9,330,067
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	\$4,352.00	
Number of Homestead/Farmstead Properties	3359	3359
Median Assessed Value of Homestead Properties		\$36,530

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,072,300
Amount of Tax Relief for Homestead Exclusions	<u>\$579,892</u>
Total Approx. Tax Revenue:	\$8,652,192
Approx. Tax Levy for Tax Rate Calculation:	\$9,211,533
	Schuylkill
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$579,892	Lowering RE Tax Rate	\$0	\$579,892
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$579,892

2017-2018 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 129546003     Pine Grove Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Schuylkill	231,736,690	39.7500	9,211,533			93.51988%	
Totals:	231,736,690		9,211,533	- 579,892	= 8,631,641	X 93.51988%	= 8,072,300
				<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>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	17,000	17,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total    Current Act 511 Taxes – Flat Rate Assessments						17,000	17,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,100,000	1,100,000
6152	Current Act 511 Occupation Taxes			0.5710	0.000	900,000	900,000
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	115,000	115,000
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						2,115,000	2,115,000
Total Act 511, Current Taxes							2,132,000
Act 511 Tax Limit    -->				601,311,603	X	12	7,215,739
				Market Value		Mills	(511 Limit)

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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>  Schuylkill  <u>Current Act 511 Taxes – Flat Rate Assessments</u>	38.9000	39.7500	2.19%	Yes	3.5%				
6143	<u>Current Act 511 Local Services Taxes</u>  <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6152	Current Act 511 Occupation Taxes	0.5710	0.5710	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>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	11,824,991
1200 Special Programs - Elementary / Secondary	2,399,357
1300 Vocational Education	582,035
1400 Other Instructional Programs - Elementary / Secondary	14,650
<b>Total Instruction</b>	<b>\$14,821,033</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	774,242
2200 Support Services - Instructional Staff	630,156
2300 Support Services - Administration	894,502
2400 Support Services - Pupil Health	226,088
2500 Support Services - Business	237,587
2600 Operation and Maintenance of Plant Services	1,922,421
2700 Student Transportation Services	1,229,718
2800 Support Services - Central	563,357
<b>Total Support Services</b>	<b>\$6,478,071</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	178,787
<b>Total Operation of Non-Instructional Services</b>	<b>\$178,787</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,027,987
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,027,987</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$23,505,878</b>

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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	6,860,807
200 Personnel Services - Employee Benefits	3,996,895
300 Purchased Professional and Technical Services	240,000
400 Purchased Property Services	48,500
500 Other Purchased Services	356,300
600 Supplies	221,801
700 Property	97,408
800 Other Objects	3,280
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,824,991</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,397,468
200 Personnel Services - Employee Benefits	875,023
500 Other Purchased Services	86,300
600 Supplies	40,166
700 Property	400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,399,357</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	582,035
<b>Total Vocational Education</b>	<b>\$582,035</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
500 Other Purchased Services	13,950
600 Supplies	700
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$14,650</b>
<b>Total Instruction</b>	<b>\$14,821,033</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	446,459
200 Personnel Services - Employee Benefits	291,057
300 Purchased Professional and Technical Services	750
500 Other Purchased Services	5,750
600 Supplies	8,126
800 Other Objects	22,100
<b>Total Support Services - Students</b>	<b>\$774,242</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	268,046
200 Personnel Services - Employee Benefits	165,810
300 Purchased Professional and Technical Services	12,750
400 Purchased Property Services	24,400
500 Other Purchased Services	33,400
600 Supplies	111,750
700 Property	12,500
800 Other Objects	1,500

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Instructional Staff</b>	<b>\$630,156</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	433,811
200 Personnel Services - Employee Benefits	260,425
300 Purchased Professional and Technical Services	77,250
400 Purchased Property Services	1,000
500 Other Purchased Services	81,531
600 Supplies	36,490
800 Other Objects	3,995
<b>Total Support Services - Administration</b>	<b>\$894,502</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	126,238
200 Personnel Services - Employee Benefits	90,135
300 Purchased Professional and Technical Services	3,940
400 Purchased Property Services	750
500 Other Purchased Services	275
600 Supplies	4,100
700 Property	650
<b>Total Support Services - Pupil Health</b>	<b>\$226,088</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	115,836
200 Personnel Services - Employee Benefits	74,651
300 Purchased Professional and Technical Services	24,000
400 Purchased Property Services	3,000
500 Other Purchased Services	2,000
600 Supplies	7,100
800 Other Objects	11,000
<b>Total Support Services - Business</b>	<b>\$237,587</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	761,232
200 Personnel Services - Employee Benefits	503,516
300 Purchased Professional and Technical Services	15,800
400 Purchased Property Services	252,291
500 Other Purchased Services	107,102
600 Supplies	279,950
700 Property	2,150
800 Other Objects	380
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,922,421</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	50,316
200 Personnel Services - Employee Benefits	20,402
500 Other Purchased Services	1,159,000
<b>Total Student Transportation Services</b>	<b>\$1,229,718</b>
<b>2800 <u>Support Services - Central</u></b>	

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	559,807
400 Purchased Property Services	3,300
500 Other Purchased Services	250
<b>Total Support Services - Central</b>	<b>\$563,357</b>
<b>Total Support Services</b>	<b>\$6,478,071</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	34,576
200 Personnel Services - Employee Benefits	23,449
300 Purchased Professional and Technical Services	64,413
400 Purchased Property Services	14,400
600 Supplies	24,519
700 Property	8,100
800 Other Objects	9,330
<b>Total Student Activities</b>	<b>\$178,787</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$178,787</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	352,987
900 Other Uses of Funds	1,675,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,027,987</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,027,987</b>
<b>TOTAL EXPENDITURES</b>	<b>\$23,505,878</b>



LEA : 129546003     Pine Grove Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	7,000,000	6,000,000
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	1,400,000	200,000
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	170,000	170,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,570,000</b>	<b>\$6,370,000</b>

<u>Long-Term Investments</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		

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<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	\$8,570,000	\$6,370,000

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>General Fund</b>		
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 Noncurrent Liabilities		
<b>Total General Fund</b>		
<b>Public Purpose (Expendable) Trust Fund</b>		
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 Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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 Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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 Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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 Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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 Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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 Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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 Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>Investment Trust Fund</b>		
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 Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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 Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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 Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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 Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2017-2018 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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 Noncurrent Liabilities			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>			

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<u>Short-Term Payables</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	2,500,000	2,500,000
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	50,000
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	\$2,505,000	\$2,550,000
TOTAL INDEBTEDNESS	\$2,505,000	\$2,550,000



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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	4,500,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,500,000
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,500,000