

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2017-2018

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/29/2017



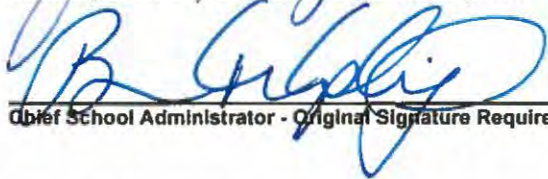
President of the Board - Original Signature Required

Date 6-29-17



Secretary of the Board - Original Signature Required

Date 7-7-17



Chief School Administrator - Original Signature Required

Date 7-7-17

James R Shargots

(724)627-8151

Extn :1224

Contact Person

Telephone

Extension

jshargots@cgsd.org


Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Greene SD	COUNTY : Greene	AUN : 101301403
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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	\$33850258
Ending Unassigned Fund Balance	\$2508580
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.4%

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 <i>July 7, 2017</i>
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DUE DATE: AUGUST 15, 2017

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT Central Greene SD	COUNTY Greene	AUN 101301403
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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	\$33850258
Ending Unassigned Fund Balance	\$2508580
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.4%

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
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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> Central Greene SD	<b>County :</b> Greene	<b>AUN Number :</b> 101301403
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5-24-17
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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>
5270	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2300, Object 100: \$908,148.00 Function 2300, Object 200: \$1,533,106.00	Explanation: For the 2017-18 school year the District consolidated the expenditures for the retiree's medical and dental insurance payments in the amount of \$901,752.00 in account number 2390-281.
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.	Explanation: Amount available for expenditures prior to receiving tax revenue.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Explanation: The assigned fund balance is that portion of fund balance that is reserved for various expenditures such as budget deficit, scholarships and technology.

<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	1,350,000	
0850 Unassigned Fund Balance	2,700,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$4,050,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	16,988,193	
7000 Revenue from State Sources	15,068,811	
8000 Revenue from Federal Sources	501,734	
9000 Other Financing Sources	1,000,100	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$33,558,838</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$37,608,838</u></b>



	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	14,124,618
6113 Public Utility Realty Taxes	26,075
6114 Payments in Lieu of Current Taxes - State / Local	47,000
6150 Current Act 511 Taxes - Proportional Assessments	1,525,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	650,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	43,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	350,000
6910 Rentals	150,000
6940 Tuition from Patrons	8,000
6980 Revenue from Community Services Activities	3,000
6990 Refunds and Other Miscellaneous Revenue	41,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$16,988,193</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	8,298,741
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	25,000
7271 Special Education funds for School-Aged Pupils	1,723,779
7311 Pupil Transportation Subsidy	670,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	450,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	920,851
7505 Ready to Learn Block Grant	352,907
7810 State Share of Social Security and Medicare Taxes	515,865
7820 State Share of Retirement Contributions	2,026,668
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,068,811</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	393,539
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,195
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$501,734</b>
<b>OTHER FINANCING SOURCES</b>	
9340 Debt Service Fund Transfers	500,000
9360 Internal Service Fund Transfers	500,000

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	100
<b>OTHER FINANCING SOURCES</b>	<b>\$1,000,100</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>33,558,838</b>

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$14,124,618  
 Amount of Tax Relief for Homestead Exclusions \$944,582  
 Total Approx. Tax Revenue: \$15,069,200  
 Approx. Tax Levy for Tax Rate Calculation: \$15,811,372

Greene

Total

<b>2016-17 Data</b>		
a. Assessed Value	\$553,663,838	\$553,663,838
b. Real Estate Mills	27.3929	
<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$855,794,941	\$855,794,941
d. Assessed Value	\$559,853,135	\$559,853,135
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2016-17 Calculations</b>		
f. 2016-17 Tax Levy	\$15,166,458	\$15,166,458
(a * b)		
<b>2017-18 Calculations</b>		
g. Percent of Total Market Value	100.000000%	100.000000%
<b>II.</b>		
h. Rebalanced 2016-17 Tax Levy	\$15,166,458	\$15,166,458
(f Total * g)		
i. Base Mills Subject to Index	27.3929	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00785%	95.00785%
k. Tax Levy Needed	\$15,811,372	\$15,811,372
(Approx. Tax Levy * g)		
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>28.2420</b>	
(k / d * 1000)		
<b>III.</b>		
m. Tax Levy Generated by Mills	\$15,811,372	\$15,811,372
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,866,790
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,124,618
(n * Est. Pct. Collection)		

AUN: 101301403 Central Greene SD

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

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Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$14,124,618

Amount of Tax Relief for Homestead Exclusions \$944,582

Total Approx. Tax Revenue: \$15,069,200

Approx. Tax Levy for Tax Rate Calculation: \$15,811,372

Greene

Total

## Index Maximums

p. Maximum Mills Based On Index  
(i \* (1 + Index)) 28.2420q. Mills In Excess of Index  
(if (l > p), (l - p)) 0.0000r. Maximum Tax Levy Based On Index  
(p / 1000 \* d) \$15,811,372 \$15,811,372IV. s. Millage Rate within Index?  
(If l > p Then No) Yest. Tax Levy In Excess of Index  
(if (m > r), (m - r)) \$0 \$0u. Tax Revenue In Excess of Index  
(l \* Est. Pct. Collection) \$0 \$0

## Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead \$10,518.00

V. Number of Homestead/Farmstead Properties 3180 3180

Median Assessed Value of Homestead Properties \$58,540

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,124,618
Amount of Tax Relief for Homestead Exclusions	<u>\$944,582</u>
Total Approx. Tax Revenue:	\$15,069,200
Approx. Tax Levy for Tax Rate Calculation:	\$15,811,372
	Greene
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$920,851	Lowering RE Tax Rate	\$0	\$920,851
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$23,731			\$23,731
Amount of Tax Relief from State/Local Sources				\$944,582

CODE6111 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>
Greene	559,853,135	28.2420	15,811,372			95.00785%	
<b>Totals:</b>	<b>559,853,135</b>		<b>15,811,372</b>	<b>- 944,582 =</b>	<b>14,866,790 X</b>	<b>95.00785% =</b>	<b>14,124,618</b>

	<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	\$0.00	\$0.00	0
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,275,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	250,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,525,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,525,000</b>
<b>Act 511 Tax Limit --&gt;</b>	<b>855,794,941 X</b>	<b>12</b>	<b>10,269,539</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>



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>									
	Greene	27.3929	28.2420	3.10%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,056,737
1200 Special Programs - Elementary / Secondary	5,159,585
1300 Vocational Education	1,513,181
1400 Other Instructional Programs - Elementary / Secondary	25,030
<b>Total Instruction</b>	<b>\$18,754,533</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	587,717
2200 Support Services - Instructional Staff	995,748
2300 Support Services - Administration	2,685,448
2400 Support Services - Pupil Health	379,547
2500 Support Services - Business	630,388
2600 Operation and Maintenance of Plant Services	3,203,810
2700 Student Transportation Services	2,480,337
2900 Other Support Services	25,000
<b>Total Support Services</b>	<b>\$10,987,995</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	899,961
3300 Community Services	38,400
<b>Total Operation of Non-Instructional Services</b>	<b>\$938,361</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,070,869
5200 Interfund Transfers - Out	98,500
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,169,369</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$33,850,258</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	6,890,174
200 Personnel Services - Employee Benefits	4,486,150
300 Purchased Professional and Technical Services	19,000
400 Purchased Property Services	3,370
500 Other Purchased Services	441,050
600 Supplies	216,293
800 Other Objects	700
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,056,737</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,928,430
200 Personnel Services - Employee Benefits	1,753,960
300 Purchased Professional and Technical Services	956,500
400 Purchased Property Services	20,000
500 Other Purchased Services	485,500
600 Supplies	13,495
700 Property	1,500
800 Other Objects	200
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,159,586</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	389,061
200 Personnel Services - Employee Benefits	253,826
400 Purchased Property Services	1,450
500 Other Purchased Services	839,686
600 Supplies	28,258
700 Property	900
<b>Total Vocational Education</b>	<b>\$1,513,181</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	13,000
200 Personnel Services - Employee Benefits	5,230
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,500
600 Supplies	300
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$25,030</b>
<b>Total Instruction</b>	<b>\$18,754,533</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	375,963
200 Personnel Services - Employee Benefits	208,139
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	1,300
600 Supplies	815
800 Other Objects	500

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$587,717</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	406,409
200 Personnel Services - Employee Benefits	245,251
300 Purchased Professional and Technical Services	127,427
400 Purchased Property Services	4,595
500 Other Purchased Services	10,730
600 Supplies	184,086
700 Property	16,000
800 Other Objects	1,250
<b>Total Support Services - Instructional Staff</b>	<b>\$895,748</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	908,148
200 Personnel Services - Employee Benefits	1,533,106
300 Purchased Professional and Technical Services	119,884
400 Purchased Property Services	8,250
500 Other Purchased Services	58,400
600 Supplies	15,465
700 Property	7,600
800 Other Objects	34,595
<b>Total Support Services - Administration</b>	<b>\$2,685,448</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	214,010
200 Personnel Services - Employee Benefits	148,747
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	45
500 Other Purchased Services	1,650
600 Supplies	5,475
700 Property	1,620
<b>Total Support Services - Pupil Health</b>	<b>\$379,547</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	269,268
200 Personnel Services - Employee Benefits	150,500
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	166,320
500 Other Purchased Services	1,900
600 Supplies	29,750
700 Property	500
800 Other Objects	1,150
<b>Total Support Services - Business</b>	<b>\$630,388</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,111,055
200 Personnel Services - Employee Benefits	788,655
300 Purchased Professional and Technical Services	75,700
400 Purchased Property Services	661,600

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	174,550
600 Supplies	360,300
700 Property	29,500
800 Other Objects	2,450
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,203,810</b>
<b>2700 <u>Student Transportation Services</u></b>	
400 Purchased Property Services	7,000
500 Other Purchased Services	2,473,337
<b>Total Student Transportation Services</b>	<b>\$2,480,337</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	25,000
<b>Total Other Support Services</b>	<b>\$25,000</b>
<b>Total Support Services</b>	<b>\$10,987,995</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	339,179
200 Personnel Services - Employee Benefits	248,718
300 Purchased Professional and Technical Services	101,860
400 Purchased Property Services	19,365
500 Other Purchased Services	119,650
600 Supplies	49,809
700 Property	1,750
800 Other Objects	19,630
<b>Total Student Activities</b>	<b>\$899,961</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	29,500
200 Personnel Services - Employee Benefits	1,700
600 Supplies	2,700
800 Other Objects	4,500
<b>Total Community Services</b>	<b>\$38,400</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$938,361</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,374,292
900 Other Uses of Funds	1,696,577
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,070,869</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	98,500
<b>Total Interfund Transfers - Out</b>	<b>\$98,500</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,169,369</b>
<b>TOTAL EXPENDITURES</b>	<b>\$33,850,258</b>

**Cash and Short-Term Investments**

	<b><u>06/30/2017 Estimate</u></b>	<b><u>06/30/2018 Projection</u></b>
General Fund	3,750,000	3,250,000
Public Purpose (Expendable) Trust Fund	1,700	1,700
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	250,000	200,000
Other Capital Projects Fund	1,780,000	1,000,000
Debt Service Fund	1,525,000	1,025,000
Food Service / Cafeteria Operations Fund	2,500	2,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	2,801,000	2,300,000
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$10,110,200</b>	<b>\$7,779,200</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		
<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$10,110,200</b>	<b>\$7,779,200</b>

**Long-Term Indebtedness****06/30/2017 Estimate****06/30/2018 Projection****General Fund**

0510 Bonds Payable	37,698,423	36,148,423
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	517,891	485,988
0550 Authority Lease Obligations	273,832	137,319
0560 Other Post-Employment Benefits (OPEB)	15,559,502	13,733,000
0599 Other Long-Term Liabilities		

**Total General Fund****\$54,049,648****\$50,504,730****Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Long-Term Liabilities

**Total Public Purpose (Expendable) Trust Fund****Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Long-Term Liabilities

**Total Other Comptroller-Approved Special Revenue Funds****Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Long-Term Liabilities

**Total Athletic / School-Sponsored Extra Curricular Activities Fund****Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness****06/30/2017 Estimate****06/30/2018 Projection**

0530 Lease-Purchase Obligations  
 0540 Accumulated Compensated Absences  
 0550 Authority Lease Obligations  
 0560 Other Post-Employment Benefits (OPEB)  
 0599 Other Long-Term Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850****Capital Reserve Fund - \$ 1431**

0510 Bonds Payable  
 0520 Extended-Term Financing Agreements Payable  
 0530 Lease-Purchase Obligations  
 0540 Accumulated Compensated Absences  
 0550 Authority Lease Obligations  
 0560 Other Post-Employment Benefits (OPEB)  
 0599 Other Long-Term Liabilities

**Total Capital Reserve Fund - \$ 1431****Other Capital Projects Fund**

0510 Bonds Payable  
 0520 Extended-Term Financing Agreements Payable  
 0530 Lease-Purchase Obligations  
 0540 Accumulated Compensated Absences  
 0550 Authority Lease Obligations  
 0560 Other Post-Employment Benefits (OPEB)  
 0599 Other Long-Term Liabilities

**Total Other Capital Projects Fund****Debt Service Fund**

0510 Bonds Payable  
 0520 Extended-Term Financing Agreements Payable  
 0530 Lease-Purchase Obligations  
 0540 Accumulated Compensated Absences  
 0550 Authority Lease Obligations  
 0560 Other Post-Employment Benefits (OPEB)  
 0599 Other Long-Term Liabilities

**Total Debt Service Fund****Food Service / Cafeteria Operations Fund**

0510 Bonds Payable  
 0520 Extended-Term Financing Agreements Payable  
 0530 Lease-Purchase Obligations  
 0540 Accumulated Compensated Absences  
 0550 Authority Lease Obligations

**Long-Term Indebtedness****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	\$54,049,648	\$50,504,730



**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****\$54,049,648****\$50,504,730**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,250,000
0850 Unassigned Fund Balance	2,508,580
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,758,580</b>

5900 Budgetary Reserve

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,758,580</b>
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