


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2017

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


Date

6/21/17

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

Date

6/21/17

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

Date

6/21/17

L. Douglas McCausland

Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ambridge Area SD	COUNTY : Beaver	AUN : 127040703
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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 ☐

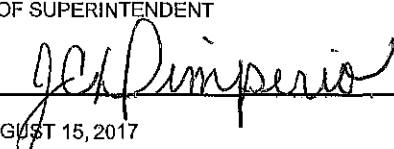
If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$47768830
Ending Unassigned Fund Balance	\$3361903
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.0%

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 6/21/17
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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> Ambridge Area SD	<b>County :</b> Beaver	<b>AUN Number :</b> 127040703
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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> 6/24/17
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budget reserve is used for unanticipated expenditures within the fiscal year. Transfers are made from this account to the require account codes.
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 at 7% of total expenditures and within district and PDE guidelines for adequate fund balance. The district anticipates utilizing \$451,080 of these funds in the 2017-18 fiscal year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	A portion of fund balance has been assigned for future capital projects to maintain facilities without the need for future debt issuance.

<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	849,884	
0850 Unassigned Fund Balance	3,600,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$4,449,884</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	25,767,236	
7000 Revenue from State Sources	20,192,451	
8000 Revenue from Federal Sources	1,107,413	
9000 Other Financing Sources	287,850	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$47,354,950</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$51,804,834</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	20,127,705
6113 Public Utility Realty Taxes	22,536
6114 Payments in Lieu of Current Taxes - State / Local	41,000
6120 Current Per Capita Taxes, Section 679	48,250
6140 Current Act 511 Taxes - Flat Rate Assessments	71,100
6150 Current Act 511 Taxes - Proportional Assessments	3,315,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,285,000
6500 Earnings on Investments	26,000
6700 Revenues from LEA Activities	71,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	405,750
6910 Rentals	60,000
6920 Contributions and Donations from Private Sources	30,000
6940 Tuition from Patrons	98,895
6990 Refunds and Other Miscellaneous Revenue	165,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$25,767,236</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	10,853,615
7160 Tuition for Orphans Subsidy	22,000
7271 Special Education funds for School-Aged Pupils	2,119,407
7292 Pre-K Counts	510,000
7311 Pupil Transportation Subsidy	1,095,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	636,360
7330 Health Services (Medical, Dental, Nurse, Act 25)	54,000
7340 State Property Tax Reduction Allocation	1,052,270
7505 Ready to Learn Block Grant	422,955
7810 State Share of Social Security and Medicare Taxes	757,449
7820 State Share of Retirement Contributions	2,609,395
<b>REVENUE FROM STATE SOURCES</b>	<b>\$20,192,451</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8110 Payments for Federally Impacted Areas	9,000
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	23,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	677,735
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	142,678

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,107,413</b>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended-Term Financing	287,850
<b>OTHER FINANCING SOURCES</b>	<b>\$287,850</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>47,354,950</b>

Act 1 Index (current): 3.4%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$20,127,705	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,052,270</u>	
Total Approx. Tax Revenue:		\$21,179,975	
Approx. Tax Levy for Tax Rate Calculation:		\$22,294,710	
		Beaver	Total
<hr/>			
2016-17 Data			
a. Assessed Value		\$280,721,540	\$280,721,540
b. Real Estate Mills		79.2941	
I. 2017-18 Data			
c. 2015 STEB Market Value		\$979,790,563	\$979,790,563
d. Assessed Value		\$281,164,797	\$281,164,797
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2016-17 Calculations			
f. 2016-17 Tax Levy		\$22,259,562	\$22,259,562
(a * b)			
2017-18 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy		\$22,259,562	\$22,259,562
(f Total * g)			
i. Base Mills Subject to Index		79.2941	
(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		94.75232%	94.75232%
k. Tax Levy Needed		\$22,294,710	\$22,294,710
(Approx. Tax Levy * g)			
I. 2017-18 Real Estate Tax Rate		79.2941	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$22,294,710	\$22,294,710
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$21,242,440
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$20,127,705
(n * Est. Pct. Collection)			



Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$20,127,705	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,052,270</u>	
Total Approx. Tax Revenue:	\$21,179,975	
Approx. Tax Levy for Tax Rate Calculation:	\$22,294,710	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	81.9900	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,052,702	\$23,052,702
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	\$2,057	
Number of Homestead/Farmstead Properties	6449	6449
Median Assessed Value of Homestead Properties		\$23,400

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$20,127,705
Amount of Tax Relief for Homestead Exclusions	<u>\$1,052,270</u>
Total Approx. Tax Revenue:	\$21,179,975
Approx. Tax Levy for Tax Rate Calculation:	\$22,294,710

	Beaver	Total
<hr/>		
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,052,270	Lowering RE Tax Rate \$0 \$1,052,270
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources		\$1,052,270

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Beaver	281,164,797	79.2941	22,294,710			94.75232%		
<b>Totals:</b>	<b>281,164,797</b>		<b>22,294,710</b>	-	1,052,270	=	21,242,440 X 94.75232% = 20,127,705	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			48,250	
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			\$5.00	\$0.00	48,000	48,000	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	23,100	23,100	
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	
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>71,100</b>	<b>71,100</b>	
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%	2,900,000	2,900,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	250,000	250,000	
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			0.5000	0.7500	165,000	165,000	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>3,315,000</b>	<b>3,315,000</b>	
<b>Total Act 511, Current Taxes</b>							<b>3,386,100</b>	
<b>Act 511 Tax Limit --&gt;</b>				<b>979,790,563</b>	<b>X</b>	<b>12</b>	<b>11,757,487</b>	
				<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>	

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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>									
	Beaver	79.2941	79.2941	0.00%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	3.4%	0.7500	0.7500	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	19,523,335
1200 Special Programs - Elementary / Secondary	6,733,654
1300 Vocational Education	675,000
1400 Other Instructional Programs - Elementary / Secondary	291,049
1500 Nonpublic School Programs	19,256
1800 Pre-Kindergarten	321,385
<b>Total Instruction</b>	<b>\$27,563,679</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	929,703
2200 Support Services - Instructional Staff	342,026
2300 Support Services - Administration	2,403,512
2400 Support Services - Pupil Health	440,243
2500 Support Services - Business	616,443
2600 Operation and Maintenance of Plant Services	4,501,763
2700 Student Transportation Services	2,733,852
2800 Support Services - Central	919,556
2900 Other Support Services	21,000
<b>Total Support Services</b>	<b>\$12,908,098</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	729,752
3300 Community Services	110,783
<b>Total Operation of Non-Instructional Services</b>	<b>\$840,535</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,643,718
5200 Interfund Transfers - Out	750,000
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,493,718</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$47,806,030</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	9,712,111
200 Personnel Services - Employee Benefits	5,824,333
300 Purchased Professional and Technical Services	270,690
400 Purchased Property Services	10,750
500 Other Purchased Services	2,966,180
600 Supplies	477,929
700 Property	258,843
800 Other Objects	2,499
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$19,523,335</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,529,075
200 Personnel Services - Employee Benefits	1,522,133
300 Purchased Professional and Technical Services	795,000
400 Purchased Property Services	1,000
500 Other Purchased Services	1,749,150
600 Supplies	116,216
700 Property	8,000
800 Other Objects	13,080
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,733,654</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	675,000
<b>Total Vocational Education</b>	<b>\$675,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	188,774
200 Personnel Services - Employee Benefits	75,925
500 Other Purchased Services	24,350
600 Supplies	2,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$291,049</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	19,256
<b>Total Nonpublic School Programs</b>	<b>\$19,256</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	194,453
200 Personnel Services - Employee Benefits	81,932
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	6,000
600 Supplies	29,000
<b>Total Pre-Kindergarten</b>	<b>\$321,385</b>
<b>Total Instruction</b>	<b>\$27,563,679</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	

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<u>Description</u>		<u>Amount</u>
100	Personnel Services - Salaries	573,363
200	Personnel Services - Employee Benefits	289,459
300	Purchased Professional and Technical Services	2,296
500	Other Purchased Services	11,478
600	Supplies	48,183
700	Property	1,000
800	Other Objects	3,924
<b>Total Support Services - Students</b>		<b>\$929,703</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100	Personnel Services - Salaries	156,248
200	Personnel Services - Employee Benefits	73,778
300	Purchased Professional and Technical Services	42,600
400	Purchased Property Services	2,000
500	Other Purchased Services	26,000
600	Supplies	40,800
800	Other Objects	600
<b>Total Support Services - Instructional Staff</b>		<b>\$342,026</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	1,148,054
200	Personnel Services - Employee Benefits	638,133
300	Purchased Professional and Technical Services	400,500
500	Other Purchased Services	43,930
600	Supplies	49,270
700	Property	13,500
800	Other Objects	110,125
<b>Total Support Services - Administration</b>		<b>\$2,403,512</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	244,418
200	Personnel Services - Employee Benefits	161,225
300	Purchased Professional and Technical Services	19,000
500	Other Purchased Services	300
600	Supplies	1,600
700	Property	13,500
800	Other Objects	200
<b>Total Support Services - Pupil Health</b>		<b>\$440,243</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	292,845
200	Personnel Services - Employee Benefits	186,185
300	Purchased Professional and Technical Services	47,298
400	Purchased Property Services	83,165
500	Other Purchased Services	2,000
600	Supplies	4,000
800	Other Objects	950
<b>Total Support Services - Business</b>		<b>\$616,443</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,345,499
200 Personnel Services - Employee Benefits	931,636
300 Purchased Professional and Technical Services	89,900
400 Purchased Property Services	912,474
500 Other Purchased Services	238,430
600 Supplies	916,299
700 Property	62,000
800 Other Objects	5,525
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,501,763</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	15,231
200 Personnel Services - Employee Benefits	6,280
500 Other Purchased Services	2,498,341
600 Supplies	214,000
<b>Total Student Transportation Services</b>	<b>\$2,733,852</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	98,772
200 Personnel Services - Employee Benefits	57,284
300 Purchased Professional and Technical Services	99,000
400 Purchased Property Services	10,000
500 Other Purchased Services	2,500
600 Supplies	280,050
700 Property	371,950
<b>Total Support Services - Central</b>	<b>\$919,556</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	21,000
<b>Total Other Support Services</b>	<b>\$21,000</b>
<b>Total Support Services</b>	<b>\$12,908,098</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	310,842
200 Personnel Services - Employee Benefits	146,510
300 Purchased Professional and Technical Services	93,595
400 Purchased Property Services	15,200
500 Other Purchased Services	70,450
600 Supplies	37,705
700 Property	42,400
800 Other Objects	13,050
<b>Total Student Activities</b>	<b>\$729,752</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	33,910
200 Personnel Services - Employee Benefits	11,873
300 Purchased Professional and Technical Services	37,500
600 Supplies	14,000



<u>Description</u>	<u>Amount</u>
800 Other Objects	13,500
<b>Total Community Services</b>	<b>\$110,783</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$840,535</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,415,224
900 Other Uses of Funds	3,228,494
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,643,718</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	750,000
<b>Total Interfund Transfers - Out</b>	<b>\$750,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,493,718</b>
<b>TOTAL EXPENDITURES</b>	<b>\$47,806,030</b>

Cash and Short-Term Investments

	06/30/2017 Estimate	06/30/2018 Projection
General Fund	1,805,772	1,820,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	130,065	120,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	5,541,093	4,375,128
Debt Service Fund		
Food Service / Cafeteria Operations Fund	101,500	98,000
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	18,734	15,734
Permanent Fund		
Total Cash and Short-Term Investments	\$7,597,164	\$6,428,862

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		

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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	\$7,597,164	\$6,428,862

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	74,912,000	71,452,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	531,123	338,104
0540 Accumulated Compensated Absences	718,101	728,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,052,058	1,252,060
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>\$77,213,282</b>	<b>\$73,770,664</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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
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		

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<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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term Liabilities			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$77,213,282</b>	<b>\$73,770,664</b>	



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<u>Short-Term Payables</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	2,844,200	3,193,019
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	480,000	460,000
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	\$3,324,200	\$3,653,019
TOTAL INDEBTEDNESS	\$80,537,482	\$77,423,683

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	680,805
0850 Unassigned Fund Balance	3,317,999
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,998,804</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,098,804</b>