

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 Required6-29-17

Date

Secretary of the Board - Original Signature Required6/29/17

Date

Chief School Administrator - Original Signature Required6/29/2017

DateAnthony J Ryba

Contact Person(570)459-3111 Extn :3128

Telephone Extensionrybat@hasdk12.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hazleton Area SD	COUNTY : Luzerne	AUN : 118403302
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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	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

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

Total Budgeted Expenditures	\$147234656
Ending Unassigned Fund Balance	\$3104889
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.1%

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

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/29/2017
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DUE DATE: AUGUST 15, 2017

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

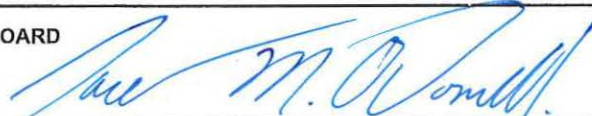
24 PS 6-687(a)(1)

(03/2006)

School District Name : Hazleton Area SD	County : Luzerne	AUN Number : 118403302
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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 5-25-17
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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.	The fund balance is an accumulation of equity built from previous years revenues exceeding expenditures.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	505,251	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,326,448	
0840 Assigned Fund Balance	500,000	
0850 Unassigned Fund Balance	2,646,870	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,473,318</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	61,522,480	
7000 Revenue from State Sources	74,207,106	
8000 Revenue from Federal Sources	8,921,641	
9000 Other Financing Sources	215,000	
Total Estimated Revenues And Other Financing Sources		<u>\$144,866,227</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$150,339,545</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	40,905,549
6112 Interim Real Estate Taxes	500,000
6113 Public Utility Realty Taxes	65,000
6114 Payments in Lieu of Current Taxes - State / Local	5,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	5,000,000
6150 Current Act 511 Taxes - Proportional Assessments	9,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,600,000
6500 Earnings on Investments	125,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,126,431
6910 Rentals	125,000
6940 Tuition from Patrons	731,500
6980 Revenue from Community Services Activities	9,000
6990 Refunds and Other Miscellaneous Revenue	130,000
REVENUE FROM LOCAL SOURCES	\$61,522,480
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	37,537,632
7160 Tuition for Orphans Subsidy	200,000
7220 Vocational Education	672,406
7250 Migratory Children	3,000
7260 Workforce Investment Act (WIA)	25,000
7271 Special Education funds for School-Aged Pupils	5,015,364
7272 Early Intervention	6,388,097
7292 Pre-K Counts	1,404,324
7311 Pupil Transportation Subsidy	2,500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,715,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	225,000
7340 State Property Tax Reduction Allocation	2,701,447
7505 Ready to Learn Block Grant	1,675,119
7810 State Share of Social Security and Medicare Taxes	2,500,176
7820 State Share of Retirement Contributions	10,644,541
REVENUE FROM STATE SOURCES	\$74,207,106
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	2,008,350
8513 IDEA, Section 619	210,554
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	3,925,159

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	429,267
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	459,278
8521 Vocational Education - Operating Expenditures	207,000
8660 Workforce Investment Act (WIA)	12,889
8732 ARRA - Qualified School Construction Bonds (QSCB)	466,561
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	243,233
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	380,139
8830 Medical Assistance Reimbursements (Access) - Early Intervention	579,211
REVENUE FROM FEDERAL SOURCES	\$8,921,641
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	200,000
9400 Sale of or Compensation for Loss of Fixed Assets	15,000
OTHER FINANCING SOURCES	\$215,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	144,866,227

Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$40,908,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$7,170,657</u>		
Total Approx. Tax Revenue:	\$48,078,657		
Approx. Tax Levy for Tax Rate Calculation:	\$52,124,503		

	Carbon	Luzerne	Schuylkill	Total
2016-17 Data				
a. Assessed Value	\$33,019,327	\$4,495,382,600	\$165,687,595	\$4,694,089,522
b. Real Estate Mills	26.5090	9.5420	34.7700	
I. 2017-18 Data				
c. 2015 STEB Market Value	\$69,526,787	\$3,413,613,360	\$464,445,799	\$3,947,585,946
d. Assessed Value	\$33,442,559	\$4,552,191,200	\$176,374,270	\$4,762,008,029
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
2016-17 Calculations				
f. 2016-17 Tax Levy	\$875,309	\$42,894,941	\$5,760,958	\$49,531,208
(a * b)				
2017-18 Calculations				
g. Percent of Total Market Value	1.76125%	86.47344%	11.76531%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$872,368	\$42,831,339	\$5,827,500	\$49,531,207
(f Total * g)				
i. Base Mills Subject to Index	26.5090	9.5420	35.1716	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%	91.00000%	91.00000%
k. Tax Levy Needed	\$918,043	\$45,073,851	\$6,132,609	\$52,124,503
(Approx. Tax Levy * g)				
I. 2017-18 Real Estate Tax Rate	27.4510	9.9010	34.7700	
(k / d * 1000)				
m. Tax Levy Generated by Mills	\$918,032	\$45,071,245	\$6,132,533	\$52,121,810
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$44,951,153
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$40,905,549
(n * Est. Pct. Collection)				

Act 1 Index (current): 3.5%

Calculation Method: Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 3

Approx. Tax Revenue from RE Taxes: \$40,908,000

Amount of Tax Relief for Homestead Exclusions \$7,170,657

Total Approx. Tax Revenue: \$48,078,657

Approx. Tax Levy for Tax Rate Calculation: \$52,124,503

	Carbon	Luzerne	Schuylkill	Total
Index Maxiums				
p. Maximum Mills Based On Index (i * (1 + Index))	27.4368	9.8759	36.4026	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0142	0.0251	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$917,557	\$44,956,985	\$6,420,482	\$52,295,024
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$475	\$114,260	\$0	\$114,735
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$432	\$103,977	\$0	\$104,409

Information Related to Property Tax Relief				
V. Assessed Value Exclusion per Homestead	\$14,139	\$39,202	\$11,163	
Number of Homestead/Farmstead Properties	606	16083	2108	18797
Median Assessed Value of Homestead Properties				\$106,524

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$40,908,000

Amount of Tax Relief for Homestead Exclusions

\$7,170,657

Total Approx. Tax Revenue:

\$48,078,657

Approx. Tax Levy for Tax Rate Calculation:

\$52,124,503

	Carbon	Luzerne	Schuylkill		Total
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions		\$4,469,210	Lowering RE Tax Rate	\$0	\$4,469,210
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,701,447	Lowering RE Tax Rate	\$0	\$2,701,447
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$7,170,657

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>		
Carbon	33,442,559	27.4510	918,032			91.00000%		
Luzerne	4,552,191,200	9.9010	45,071,245			91.00000%		
Schuylkill	176,374,270	34.7700	6,132,533			91.00000%		
Totals:	4,762,008,029		52,121,810	-	7,170,657	=	44,951,153 X 91.00000% = 40,905,549	
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0			
6130	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6131	Current Act 1 Earned Income Taxes			0.500%	0.000%	1,200,000,000	5,000,000	
Total Current Taxpayer Relief Taxes – Proportional Assessments						1,200,000,000	5,000,000	
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<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			\$0.00	\$0.00	0	0	
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						0	0	
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%	1,200,000,000	7,800,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,200,000,000	1,400,000	
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						2,400,000,000	9,200,000	
Total Act 511, Current Taxes							9,200,000	
Act 511 Tax Limit -->					3,947,585,946 X	12	47,371,031	
					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>									
	Carbon	26.5090	27.4510	3.56%	No	3.5%				
	Luzerne	9.5420	9.9010	3.77%	No	3.5%				
	Schuylkill	35.1716	34.7700	-1.13%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679					3.5%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.5%				
6143	Current Act 511 Local Services Taxes					3.5%				
6144	Current Act 511 Trailer Taxes					3.5%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.5%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.5%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6152	Current Act 511 Occupation Taxes					3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6154	Current Act 511 Amusement Taxes					3.5%				
6155	Current Act 511 Business Privilege Taxes					3.5%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.5%				
6157	Current Act 511 Mercantile Taxes					3.5%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	65,090,590
1200 Special Programs - Elementary / Secondary	24,879,374
1300 Vocational Education	2,263,276
1400 Other Instructional Programs - Elementary / Secondary	745,171
1500 Nonpublic School Programs	30,463
1600 Adult Education Programs	276,855
1800 Pre-Kindergarten	1,404,324
Total Instruction	\$94,690,053
2000 Support Services	
2100 Support Services - Students	3,858,289
2200 Support Services - Instructional Staff	1,119,561
2300 Support Services - Administration	7,425,075
2400 Support Services - Pupil Health	2,600,291
2500 Support Services - Business	1,656,431
2600 Operation and Maintenance of Plant Services	11,933,308
2700 Student Transportation Services	5,159,429
2800 Support Services - Central	2,774,907
2900 Other Support Services	228,000
Total Support Services	\$36,755,291
3000 Operation of Non-Instructional Services	
3200 Student Activities	574,655
3300 Community Services	678,885
Total Operation of Non-Instructional Services	\$1,253,540
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	25,000
Total Facilities Acquisition, Construction and Improvement Services	\$25,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	13,369,686
5200 Interfund Transfers - Out	1,141,086
Total Other Expenditures and Financing Uses	\$14,510,772
Total Estimated Expenditures and Other Financing Uses	\$147,234,656

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	37,107,495
200 Personnel Services - Employee Benefits	25,666,731
300 Purchased Professional and Technical Services	21,407
400 Purchased Property Services	97,510
500 Other Purchased Services	1,045,250
600 Supplies	1,066,727
700 Property	78,340
800 Other Objects	7,130
Total Regular Programs - Elementary / Secondary	\$65,090,590
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,117,900
200 Personnel Services - Employee Benefits	8,382,259
300 Purchased Professional and Technical Services	3,104,600
400 Purchased Property Services	255,000
500 Other Purchased Services	1,111,000
600 Supplies	496,100
700 Property	69,500
800 Other Objects	343,015
Total Special Programs - Elementary / Secondary	\$24,879,374
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,063,706
200 Personnel Services - Employee Benefits	808,920
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	39,200
500 Other Purchased Services	12,000
600 Supplies	161,450
700 Property	170,000
800 Other Objects	4,500
Total Vocational Education	\$2,263,276
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	422,096
200 Personnel Services - Employee Benefits	191,575
300 Purchased Professional and Technical Services	2,600
400 Purchased Property Services	21,600
500 Other Purchased Services	42,500
600 Supplies	64,400
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$745,171
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	15,580
200 Personnel Services - Employee Benefits	11,183
300 Purchased Professional and Technical Services	3,700

<u>Description</u>	<u>Amount</u>
Total Nonpublic School Programs	\$30,463
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	120,547
200 Personnel Services - Employee Benefits	90,408
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	6,000
500 Other Purchased Services	10,250
600 Supplies	16,450
700 Property	14,000
800 Other Objects	4,200
Total Adult Education Programs	\$276,855
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	468,676
200 Personnel Services - Employee Benefits	314,788
400 Purchased Property Services	49,702
500 Other Purchased Services	500
600 Supplies	3,658
800 Other Objects	567,000
Total Pre-Kindergarten	\$1,404,324
Total Instruction	\$94,690,053
2000 <u>Support Services</u>	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,178,447
200 Personnel Services - Employee Benefits	1,576,917
400 Purchased Property Services	2,440
500 Other Purchased Services	7,450
600 Supplies	92,435
800 Other Objects	600
Total Support Services - Students	\$3,858,289
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	488,006
200 Personnel Services - Employee Benefits	422,750
300 Purchased Professional and Technical Services	55,800
400 Purchased Property Services	5,700
500 Other Purchased Services	2,505
600 Supplies	139,650
700 Property	1,550
800 Other Objects	3,600
Total Support Services - Instructional Staff	\$1,119,561
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,870,563
200 Personnel Services - Employee Benefits	2,575,887
300 Purchased Professional and Technical Services	512,500
400 Purchased Property Services	22,600

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	260,150
600 Supplies	121,800
700 Property	10,550
800 Other Objects	51,025
Total Support Services - Administration	\$7,425,075
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,404,234
200 Personnel Services - Employee Benefits	1,098,992
300 Purchased Professional and Technical Services	47,040
400 Purchased Property Services	3,450
500 Other Purchased Services	8,650
600 Supplies	37,925
Total Support Services - Pupil Health	\$2,600,291
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	865,226
200 Personnel Services - Employee Benefits	557,780
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	29,950
500 Other Purchased Services	43,000
600 Supplies	128,975
700 Property	4,500
800 Other Objects	18,000
Total Support Services - Business	\$1,656,431
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,889,745
200 Personnel Services - Employee Benefits	3,465,363
300 Purchased Professional and Technical Services	29,010
400 Purchased Property Services	1,907,032
500 Other Purchased Services	470,371
600 Supplies	1,086,382
700 Property	73,501
800 Other Objects	11,904
Total Operation and Maintenance of Plant Services	\$11,933,308
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	99,956
200 Personnel Services - Employee Benefits	87,252
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	8,000
500 Other Purchased Services	4,936,221
600 Supplies	21,000
Total Student Transportation Services	\$5,159,429
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	696,980
200 Personnel Services - Employee Benefits	489,376
300 Purchased Professional and Technical Services	168,250

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,039,712
500 Other Purchased Services	67,700
600 Supplies	233,597
700 Property	61,742
800 Other Objects	17,550
Total Support Services - Central	\$2,774,907
2900 <u>Other Support Services</u>	
500 Other Purchased Services	175,000
800 Other Objects	53,000
Total Other Support Services	\$228,000
Total Support Services	\$36,755,291
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	275,000
200 Personnel Services - Employee Benefits	115,475
400 Purchased Property Services	3,750
500 Other Purchased Services	45,500
600 Supplies	700
800 Other Objects	134,230
Total Student Activities	\$574,655
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	292,096
200 Personnel Services - Employee Benefits	287,434
300 Purchased Professional and Technical Services	54,180
500 Other Purchased Services	6,725
600 Supplies	36,450
800 Other Objects	2,000
Total Community Services	\$678,885
Total Operation of Non-Instructional Services	\$1,253,540
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	25,000
Total Facilities Acquisition, Construction and Improvement Services	\$25,000
Total Facilities Acquisition, Construction and Improvement Services	\$25,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	7,375,926
900 Other Uses of Funds	5,993,760
Total Debt Service / Other Expenditures and Financing Uses	\$13,369,686
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,141,086

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$1,141,086
Total Other Expenditures and Financing Uses	\$14,510,772
TOTAL EXPENDITURES	\$147,234,656

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	19,000,000	17,500,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	100,000	100,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	225,000	225,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$19,825,000	\$18,325,000

Long-Term Investments

	<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	\$19,825,000	\$18,325,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
0510 Bonds Payable	122,500,000	112,500,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	6,000,000	5,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,000,000	2,000,000
0599 Other Long-Term Liabilities	208,000,000	210,000,000
Total General Fund	\$337,500,000	\$329,500,000
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		

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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		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<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	6,700,000	7,000,000
Total Food Service / Cafeteria Operations Fund	\$6,700,000	\$7,000,000
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		

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

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			
Total Permanent Fund			
Total Long-Term Indebtedness	\$344,200,000	\$336,500,000	

<u>Short-Term Payables</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	10,000,000	10,000,000
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		
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	\$10,000,000	\$10,000,000
TOTAL INDEBTEDNESS	\$354,200,000	\$346,500,000

Account Description	Amounts
0810 Nonspendable Fund Balance	505,251
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,104,889
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,104,889
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,610,140