

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2017-2018

**General Fund Budget Approval****Date of Adoption of the General Fund Budget: 05/23/2017**

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**President of the Board - Original Signature Required**

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**Date**

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**Secretary of the Board - Original Signature Required**

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**Date**

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**Chief School Administrator - Original Signature Required**

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**Date**

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Leonard A Corazzi

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Extn :

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**Contact Person**

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**Telephone**

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**Extension**

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**Email Address**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bethel Park SD	COUNTY : Allegheny	AUN : 103021252
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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	\$84650484
Ending Unassigned Fund Balance	\$4498148
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.3%

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> <b>Bethel Park SD</b>	<b>County :</b> <b>Allegheny</b>	<b>AUN Number :</b> <b>103021252</b>
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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>
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1900	Act 511 Taxes: 6146 Rate has changed from previous year.  6146 Prior Year Rate: 6146 Current Year Rate: 50.00	This is the rate that we have had for years. The prior year rate should be the same.
1940	Act 511 Taxes: 6151 Rate has changed from previous year.  6151 Prior Year Rate: 6151 Current Year Rate: 0.500%	This is the rate that we have had for years. The prior year rate should be the same.
1980	Act 511 Taxes: 6153 Rate has changed from previous year.  6153 Prior Year Rate: 6153 Current Year Rate: 1.000%	This is the rate that we have had for years. The prior year rate should be the same.
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2900, Object 100: \$251,800.00 Function 2900, Object 200: \$418,656.00	We use 2900.200 to expense our retiree health care. The only salary charged to 2900.100 is for retirement severance.
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.	We are beginning the year with an unassigned fund balance of \$5,391,030. We are using \$892,882 of that to balance 2017-18 budget leaving us a projected balance.

<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		
0850 Unassigned Fund Balance	5,391,030	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$5,391,030</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	60,312,992	
7000 Revenue from State Sources	23,077,610	
8000 Revenue from Federal Sources	367,000	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$83,757,602</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$89,148,632</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	52,229,772
6113 Public Utility Realty Taxes	64,000
6114 Payments in Lieu of Current Taxes - State / Local	8,000
6140 Current Act 511 Taxes - Flat Rate Assessments	1,120
6150 Current Act 511 Taxes - Proportional Assessments	5,265,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,350,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	217,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	650,000
6910 Rentals	120,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	85,500
6990 Refunds and Other Miscellaneous Revenue	72,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$60,312,992</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	8,731,508
7271 Special Education funds for School-Aged Pupils	2,418,139
7311 Pupil Transportation Subsidy	1,100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	511,941
7330 Health Services (Medical, Dental, Nurse, Act 25)	96,000
7340 State Property Tax Reduction Allocation	1,700,234
7505 Ready to Learn Block Grant	505,751
7810 State Share of Social Security and Medicare Taxes	1,504,969
7820 State Share of Retirement Contributions	6,509,068
<b>REVENUE FROM STATE SOURCES</b>	<b>\$23,077,610</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	255,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	112,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$367,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>83,757,602</b>

Act 1 Index (current): 3.0%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	4	
Approx. Tax Revenue from RE Taxes:	\$52,229,772	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,700,234</u>	
Total Approx. Tax Revenue:	\$53,930,006	
Approx. Tax Levy for Tax Rate Calculation:	\$55,824,350	
	Allegheny	Total

2016-17 Data		
a. Assessed Value	\$2,427,879,858	\$2,427,879,858
b. Real Estate Mills	22.8763	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$2,170,523,119	\$2,170,523,119
d. Assessed Value	\$2,440,270,058	\$2,440,270,058
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$55,540,908	\$55,540,908
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$55,540,908	\$55,540,908
(f Total * g)		
i. Base Mills Subject to Index	22.8763	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$55,824,350	\$55,824,350
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	22.8763	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$55,824,350	\$55,824,350
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$54,124,116
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$52,229,772
(n * Est. Pct. Collection)		

Act 1 Index (current):	3.0%		
Calculation Method:		Revenue	
Number of Decimals For Tax Rate Calculation:		4	
Approx. Tax Revenue from RE Taxes:		\$52,229,772	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,700,234</u>	
Total Approx. Tax Revenue:		\$53,930,006	
Approx. Tax Levy for Tax Rate Calculation:		\$55,824,350	
		Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index	23.5625	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$57,498,863	\$57,498,863
IV. (p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$7,274	
Number of Homestead/Farmstead Properties	10217	10217
Median Assessed Value of Homestead Properties		\$148,600



Act 1 Index (current): 3.0%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$52,229,772
Amount of Tax Relief for Homestead Exclusions	<u>\$1,700,234</u>
Total Approx. Tax Revenue:	\$53,930,006
Approx. Tax Levy for Tax Rate Calculation:	\$55,824,350
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,700,234	Lowering RE Tax Rate	\$0	\$1,700,234
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,700,234

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>		<u>Net Tax Revenue</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>	<u>Exclusions</u>	<u>Percent Collected</u>	<u>Generated By Mills</u>	
Allegheny	2,440,270,058	22.8763	55,824,350			96.50000%		
<b>Totals:</b>	<b>2,440,270,058</b>		<b>55,824,350</b>	-	1,700,234	=	54,124,116	X
							96.50000%	=
								52,229,772

  

		<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	\$50.00	\$0.00	1,120
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>1,120</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%	4,815,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	450,000
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>5,265,000</b>
<b>Total Act 511, Current Taxes</b>				<b>5,266,120</b>

  

	<b>Act 511 Tax Limit --&gt;</b>	<b>2,170,523,119</b>	<b>X</b>	<b>12</b>	<b>26,046,277</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> Allegheny <u>Current Act 511 Taxes – Flat Rate Assessments</u>	22.8763	22.8763	0.00%	Yes	3.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$0.00	\$50.00	New	No	3.0%				
6151	Current Act 511 Earned Income Taxes	0.000%	0.500%	New	No	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.000%	1.000%	New	No	3.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	38,677,130
1200 Special Programs - Elementary / Secondary	10,717,243
1300 Vocational Education	2,912,896
1400 Other Instructional Programs - Elementary / Secondary	662,510
1500 Nonpublic School Programs	25,635
<b>Total Instruction</b>	<b>\$52,995,414</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,498,983
2200 Support Services - Instructional Staff	1,856,739
2300 Support Services - Administration	4,107,637
2400 Support Services - Pupil Health	902,885
2500 Support Services - Business	703,531
2600 Operation and Maintenance of Plant Services	7,041,053
2700 Student Transportation Services	3,748,295
2800 Support Services - Central	1,542,090
2900 Other Support Services	758,456
<b>Total Support Services</b>	<b>\$22,159,669</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,544,912
3300 Community Services	132,300
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,677,212</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	175,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$175,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,759,789
5200 Interfund Transfers - Out	883,400
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,643,189</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$84,650,484</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	22,189,574
200 Personnel Services - Employee Benefits	13,916,949
300 Purchased Professional and Technical Services	607,116
400 Purchased Property Services	270,897
500 Other Purchased Services	730,944
600 Supplies	919,532
700 Property	39,844
800 Other Objects	2,274
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$38,677,130</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,422,583
200 Personnel Services - Employee Benefits	3,809,760
300 Purchased Professional and Technical Services	442,909
400 Purchased Property Services	150
500 Other Purchased Services	1,004,958
600 Supplies	36,283
700 Property	600
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,717,243</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	1,261,784
200 Personnel Services - Employee Benefits	825,936
300 Purchased Professional and Technical Services	2,300
400 Purchased Property Services	3,700
500 Other Purchased Services	750,555
600 Supplies	55,121
700 Property	13,500
<b>Total Vocational Education</b>	<b>\$2,912,896</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	108,190
200 Personnel Services - Employee Benefits	44,388
300 Purchased Professional and Technical Services	230,500
500 Other Purchased Services	275,000
600 Supplies	4,432
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$662,510</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	25,635
<b>Total Nonpublic School Programs</b>	<b>\$25,635</b>
<b>Total Instruction</b>	<b>\$52,995,414</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	720,459
200 Personnel Services - Employee Benefits	489,404

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	239,700
500 Other Purchased Services	600
600 Supplies	48,820
<b>Total Support Services - Students</b>	<b>\$1,498,983</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,104,637
200 Personnel Services - Employee Benefits	642,227
300 Purchased Professional and Technical Services	43,863
500 Other Purchased Services	745
600 Supplies	64,222
800 Other Objects	1,045
<b>Total Support Services - Instructional Staff</b>	<b>\$1,856,739</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,091,759
200 Personnel Services - Employee Benefits	1,413,637
300 Purchased Professional and Technical Services	347,726
400 Purchased Property Services	3,032
500 Other Purchased Services	114,594
600 Supplies	45,585
700 Property	53,200
800 Other Objects	38,104
<b>Total Support Services - Administration</b>	<b>\$4,107,637</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	448,800
200 Personnel Services - Employee Benefits	408,315
300 Purchased Professional and Technical Services	29,100
400 Purchased Property Services	1,000
600 Supplies	15,670
<b>Total Support Services - Pupil Health</b>	<b>\$902,885</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	373,418
200 Personnel Services - Employee Benefits	254,863
300 Purchased Professional and Technical Services	22,800
400 Purchased Property Services	750
500 Other Purchased Services	3,500
600 Supplies	47,000
800 Other Objects	1,200
<b>Total Support Services - Business</b>	<b>\$703,531</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,682,825
200 Personnel Services - Employee Benefits	1,959,446
300 Purchased Professional and Technical Services	33,500
400 Purchased Property Services	1,240,700
500 Other Purchased Services	194,032
600 Supplies	900,445

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<u>Description</u>	<u>Amount</u>
700 Property	30,000
800 Other Objects	105
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,041,053</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,888,150
200 Personnel Services - Employee Benefits	1,177,877
300 Purchased Professional and Technical Services	5,600
400 Purchased Property Services	53,800
500 Other Purchased Services	185,490
600 Supplies	387,028
700 Property	50,000
800 Other Objects	350
<b>Total Student Transportation Services</b>	<b>\$3,748,295</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	556,419
200 Personnel Services - Employee Benefits	353,613
300 Purchased Professional and Technical Services	13,300
400 Purchased Property Services	326,664
500 Other Purchased Services	37,500
600 Supplies	56,758
700 Property	196,166
800 Other Objects	1,670
<b>Total Support Services - Central</b>	<b>\$1,542,090</b>
<b>2900 <u>Other Support Services</u></b>	
100 Personnel Services - Salaries	251,800
200 Personnel Services - Employee Benefits	418,656
500 Other Purchased Services	88,000
<b>Total Other Support Services</b>	<b>\$758,456</b>
<b>Total Support Services</b>	<b>\$22,159,669</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	840,637
200 Personnel Services - Employee Benefits	374,716
300 Purchased Professional and Technical Services	87,137
400 Purchased Property Services	33,633
500 Other Purchased Services	9,940
600 Supplies	159,894
700 Property	11,000
800 Other Objects	27,955
<b>Total Student Activities</b>	<b>\$1,544,912</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	131,200
600 Supplies	1,100

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<u>Description</u>	<u>Amount</u>
<b>Total Community Services</b>	<b>\$132,300</b>
<b>Total    Operation of Non-Instructional Services</b>	<b>\$1,677,212</b>
<b>4000   Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000   <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400   Purchased Property Services	150,000
600   Supplies	25,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$175,000</b>
<b>Total   Facilities Acquisition, Construction and Improvement Services</b>	<b>\$175,000</b>
<b>5000   Other Expenditures and Financing Uses</b>	
<b>5100   <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800   Other Objects	3,454,789
900   Other Uses of Funds	3,305,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,759,789</b>
<b>5200   <u>Interfund Transfers - Out</u></b>	
900   Other Uses of Funds	883,400
<b>Total Interfund Transfers - Out</b>	<b>\$883,400</b>
<b>Total   Other Expenditures and Financing Uses</b>	<b>\$7,643,189</b>
<b>TOTAL EXPENDITURES</b>	<b>\$84,650,484</b>



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Cash and Short-Term Investments

	06/30/2017 Estimate	06/30/2018 Projection
General Fund	24,000,000	23,000,000
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	6,000,000	5,000,000
Other Capital Projects Fund	295,000	295,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	25,000	25,000
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		
Permanent Fund		
Total Cash and Short-Term Investments	\$30,320,000	\$28,320,000

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	\$30,320,000	\$28,320,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>		
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other 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		

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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 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		

<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		

<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		

<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>		

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<u>Short-Term Payables</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	82,415,000	79,110,000
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	\$82,415,000	\$79,110,000
TOTAL INDEBTEDNESS	\$82,415,000	\$79,110,000



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,498,148
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,498,148
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,498,148