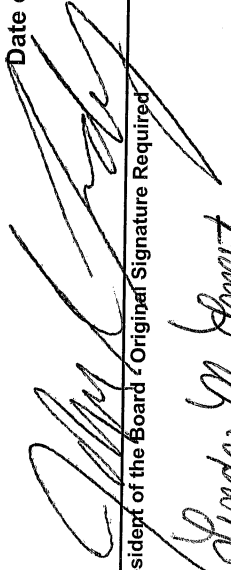


# FINAL GENERAL FUND BUDGET

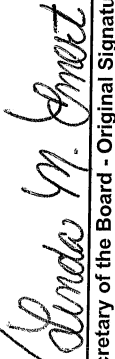
Fiscal Year 2017-2018

## General Fund Budget Approval

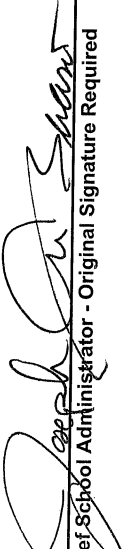
Date of Adoption of the General Fund Budget: 06/26/2017



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Marydenise M Feroce

Contact Person

mferoce@nbasd.org

Email Address

6-26-17

Date

6-26-17

Date

6-26-17

Date

(724)843-1795

Telephone

Extn :404

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : New Brighton Area SD	COUNTY : Beaver	AUN : 127045653
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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.

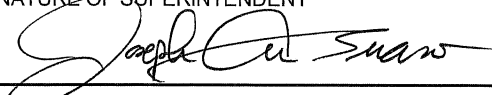
Total Budgeted Expenditures	\$24506058
Ending Unassigned Fund Balance	\$197526
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.8%

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 7/12/17
--	-----------------

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 : New Brighton Area SD	County : Beaver	AUN Number : 127045653
--	--------------------	---------------------------

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 5-22-17
---	-----------------

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.	Remaining unassigned fund balance
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Capital Reserves
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS

<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	6,800
0820 Restricted Fund Balance	
0830 Committed Fund Balance	250,000
0840 Assigned Fund Balance	1,472,798
0850 Unassigned Fund Balance	1,749,161
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,471,959</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	7,008,041
7000 Revenue from State Sources	15,926,379
8000 Revenue from Federal Sources	528,724
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$23,463,144</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$26,935,103</u></b>

LEA : 127045653 New Brighton Area SD

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	4,994,141
6113 Public Utility Realty Taxes	7,000
6114 Payments in Lieu of Current Taxes - State / Local	18,000
6120 Current Per Capita Taxes, Section 679	19,200
6140 Current Act 511 Taxes - Flat Rate Assessments	31,200
6150 Current Act 511 Taxes - Proportional Assessments	1,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	355,000
6500 Earnings on Investments	3,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	197,000
6910 Rentals	24,000
6940 Tuition from Patrons	20,000
6980 Revenue from Community Services Activities	75,000
6990 Refunds and Other Miscellaneous Revenue	14,000

**REVENUE FROM LOCAL SOURCES \$7,008,041****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	10,572,636
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,348,053
7311 Pupil Transportation Subsidy	596,457
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	671,364
7505 Ready to Learn Block Grant	331,589
7810 State Share of Social Security and Medicare Taxes	478,120
7820 State Share of Retirement Contributions	1,890,160

**REVENUE FROM STATE SOURCES \$15,926,379****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	387,021
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	111,703
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000

**REVENUE FROM FEDERAL SOURCES \$528,724****TOTAL ESTIMATED REVENUES AND OTHER SOURCES 23,463,144**

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$4,994,141

Amount of Tax Relief for Homestead Exclusions \$671,364

Total Approx. Tax Revenue: \$5,665,505

Approx. Tax Levy for Tax Rate Calculation: \$6,173,943

Beaver

Total

<b>2016-17 Data</b>		
a. Assessed Value	\$96,664,398	\$96,664,398
b. Real Estate Mills	62.4703	
<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$296,207,167	\$296,207,167
d. Assessed Value	\$95,303,814	\$95,303,814
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2016-17 Calculations</b>		
f. 2016-17 Tax Levy	\$6,038,654	\$6,038,654
(a * b)		
<b>2017-18 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$6,038,654	\$6,038,654
(f Total * g)		
i. Base Mills Subject to Index	62.4703	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	90.76000%	90.76000%
k. Tax Levy Needed	\$6,173,943	\$6,173,943
(Approx. Tax Levy * g)		
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>64.7817</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,173,943	\$6,173,943
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,502,579
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,994,141
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,994,141	
Amount of Tax Relief for Homestead Exclusions	<u>\$671,364</u>	
Total Approx. Tax Revenue:	\$5,665,505	
Approx. Tax Levy for Tax Rate Calculation:	\$6,173,943	
	Beaver	Total

---

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	64.7817	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,173,943	\$6,173,943
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

---

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$4,345.00	
Number of Homestead/Farmstead Properties	2385	2385
Median Assessed Value of Homestead Properties		\$18,675

---



Act 1 Index (current): 3.7%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$4,994,141</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$671,364</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$5,665,505</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$6,173,943</b>

<b>Beaver</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$671,364	Lowering RE Tax Rate	\$0	\$671,364
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$671,364</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Beaver	95,303,814	64.7817	6,173,943			90.76000%	
<b>Totals:</b>	<b>95,303,814</b>		<b>6,173,943</b>	671,364 =	5,502,579 X	90.76000% =	4,994,141

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		19,200
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	\$5.00	\$0.00	19,200
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	12,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 31,200 31,200**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,125,000	1,125,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000	50,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.000	45,000	45,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	1.0000	0.000	30,000	30,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 1,250,000 1,250,000**

**Total Act 511, Current Taxes 1,281,200**

<b>Act 511 Tax Limit --&gt;</b>	<b>296,207,167 X</b>	<b>12</b>	<b>3,554,486</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Beaver	62.4703	64.7817	3.70%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	3.7%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	3.7%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,593,043
1200 Special Programs - Elementary / Secondary	2,988,588
1300 Vocational Education	1,165,880
1400 Other Instructional Programs - Elementary / Secondary	166,154
<b>Total Instruction</b>	<b>\$14,913,665</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	869,780
2200 Support Services - Instructional Staff	534,338
2300 Support Services - Administration	1,447,111
2400 Support Services - Pupil Health	284,951
2500 Support Services - Business	324,650
2600 Operation and Maintenance of Plant Services	2,265,164
2700 Student Transportation Services	1,238,630
2800 Support Services - Central	386,760
2900 Other Support Services	6,300
<b>Total Support Services</b>	<b>\$7,357,684</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	363,958
3300 Community Services	172,168
<b>Total Operation of Non-Instructional Services</b>	<b>\$536,126</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,520,728
5200 Interfund Transfers - Out	177,855
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,698,583</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$24,506,058</b>

## 2017-2018 Final General Fund Budget

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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	5,658,581
200 Personnel Services - Employee Benefits	3,572,087
300 Purchased Professional and Technical Services	193,500
400 Purchased Property Services	140,400
500 Other Purchased Services	613,900
600 Supplies	335,575
700 Property	79,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,593,043</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,197,456
200 Personnel Services - Employee Benefits	758,882
300 Purchased Professional and Technical Services	133,000
500 Other Purchased Services	871,500
600 Supplies	16,550
800 Other Objects	11,200
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,988,588</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	464,813
200 Personnel Services - Employee Benefits	297,117
400 Purchased Property Services	2,750
500 Other Purchased Services	362,000
600 Supplies	39,200
<b>Total Vocational Education</b>	<b>\$1,165,880</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	26,036
200 Personnel Services - Employee Benefits	11,618
500 Other Purchased Services	127,500
600 Supplies	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$166,154</b>
<b>Total Instruction</b>	<b>\$14,913,665</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	451,725
200 Personnel Services - Employee Benefits	299,555
300 Purchased Professional and Technical Services	102,500
500 Other Purchased Services	1,800
600 Supplies	12,750
800 Other Objects	1,450
<b>Total Support Services - Students</b>	<b>\$869,780</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	285,534
200 Personnel Services - Employee Benefits	205,904

## 2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	5,650
400 Purchased Property Services	700
500 Other Purchased Services	11,050
600 Supplies	24,250
800 Other Objects	1,250
<b>Total Support Services - Instructional Staff</b>	<b>\$534,338</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	801,963
200 Personnel Services - Employee Benefits	421,390
300 Purchased Professional and Technical Services	129,000
400 Purchased Property Services	9,400
500 Other Purchased Services	35,500
600 Supplies	29,180
800 Other Objects	20,678
<b>Total Support Services - Administration</b>	<b>\$1,447,111</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	165,704
200 Personnel Services - Employee Benefits	81,847
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	100
600 Supplies	6,000
800 Other Objects	300
<b>Total Support Services - Pupil Health</b>	<b>\$284,951</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	169,589
200 Personnel Services - Employee Benefits	126,461
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	3,500
500 Other Purchased Services	3,000
600 Supplies	3,300
800 Other Objects	6,800
<b>Total Support Services - Business</b>	<b>\$324,650</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	725,364
200 Personnel Services - Employee Benefits	523,100
300 Purchased Professional and Technical Services	18,500
400 Purchased Property Services	503,500
500 Other Purchased Services	120,000
600 Supplies	373,700
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,265,164</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,238,630
<b>Total Student Transportation Services</b>	<b>\$1,238,630</b>

## 2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	113,579
200 Personnel Services - Employee Benefits	75,181
300 Purchased Professional and Technical Services	62,000
500 Other Purchased Services	3,000
600 Supplies	133,000
<b>Total Support Services - Central</b>	<b>\$386,760</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	6,300
<b>Total Other Support Services</b>	<b>\$6,300</b>
<b>Total Support Services</b>	<b>\$7,357,684</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	221,074
200 Personnel Services - Employee Benefits	84,834
300 Purchased Professional and Technical Services	13,750
500 Other Purchased Services	20,500
600 Supplies	10,800
800 Other Objects	13,000
<b>Total Student Activities</b>	<b>\$363,958</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	74,064
200 Personnel Services - Employee Benefits	30,804
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	35,500
500 Other Purchased Services	100
600 Supplies	6,200
800 Other Objects	22,500
<b>Total Community Services</b>	<b>\$172,168</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$536,126</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	95,728
900 Other Uses of Funds	1,425,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,520,728</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	177,855
<b>Total Interfund Transfers - Out</b>	<b>\$177,855</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,698,583</b>
<b>TOTAL EXPENDITURES</b>	<b>\$24,506,058</b>

**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	5,483,651	4,709,651
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	449,123	449,123
Other Capital Projects Fund	61,173	61,173
Debt Service Fund		
Food Service / Cafeteria Operations Fund	92,135	95,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	88,117	85,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$6,174,199</b>	<b>\$5,399,947</b>

**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		



Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$6,174,199** **\$5,399,947**

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

**General Fund**

0510 Bonds Payable	2,821,000	1,357,000
0520 Extended-Term Financing Agreements Payable	2,226,000	2,096,000
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>\$5,047,000</b>	<b>\$3,453,000</b>
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

## 2017-2018 Final General Fund Budget

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Food Service / Cafeteria Operations Fund****Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Child Care Operations Fund****Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Internal Service Fund****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$5,047,000</b>	<b>\$3,453,000</b>

**Short-Term Payables**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	1,419,000	1,494,000
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		
<b>Total Short-Term Payables</b>	<b>\$1,419,000</b>	<b>\$1,494,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$6,466,000</b>	<b>\$4,947,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	6,800
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,531,519
0840 Assigned Fund Balance	700,000
0850 Unassigned Fund Balance	197,526
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,429,045</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,435,845</b>
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