

# 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

\_\_\_\_\_  
Date 6/26/17

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

\_\_\_\_\_  
Date 6/26/17

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

\_\_\_\_\_  
Date 7/5/17

Jared M Cronauer

(724)463-8713      Extn : 108

Contact Person

Telephone

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)

<b>SCHOOL DISTRICT :</b> Indiana Area SD	<b>COUNTY :</b> Indiana	<b>AUN :</b> 128323703
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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	\$55307502
Ending Unassigned Fund Balance	\$3662467
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.6%

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

Yes

No

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

<b>SIGNATURE OF SUPERINTENDENT</b> 	<b>DATE</b> 7/5/17
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DUE DATE: AUGUST 15, 2017

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Indiana Area SD	County : Indiana	AUN Number : 128323703
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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 5/8/17
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	A modest budgetary reserve is maintained to provide for unforeseen expenditures that may occur during the year.
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 estimated ending unassigned fund balance is 6.4% of budgeted expenditures. The School District maintains a modest fund balance to better manage cash flow and fluctuations in revenues and expenditures from year to year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Board of Directors has committed \$500,000 in fund balance for the cost of PSERS and healthcare.

<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	750,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,770,762
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,520,762</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	34,813,487
7000 Revenue from State Sources	18,452,989
8000 Revenue from Federal Sources	682,731
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$53,949,207</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$59,469,969</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	27,712,677
6113 Public Utility Realty Taxes	37,000
6114 Payments in Lieu of Current Taxes - State / Local	194,000
6150 Current Act 511 Taxes - Proportional Assessments	4,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,400,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	68,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	712,810
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	19,000
6940 Tuition from Patrons	330,000
6990 Refunds and Other Miscellaneous Revenue	35,000

**REVENUE FROM LOCAL SOURCES \$34,813,487****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	9,225,251
7160 Tuition for Orphans Subsidy	25,000
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	1,741,039
7311 Pupil Transportation Subsidy	750,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	422,789
7330 Health Services (Medical, Dental, Nurse, Act 25)	54,000
7340 State Property Tax Reduction Allocation	1,033,949
7505 Ready to Learn Block Grant	353,791
7810 State Share of Social Security and Medicare Taxes	922,618
7820 State Share of Retirement Contributions	3,923,552

**REVENUE FROM STATE SOURCES \$18,452,989****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	438,348
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	91,952
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	17,931
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,500

**REVENUE FROM FEDERAL SOURCES \$682,731****TOTAL ESTIMATED REVENUES AND OTHER SOURCES 53,949,207**

Act 1 Index (current): 3.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$27,712,677</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,033,949</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$28,746,626</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$30,515,520</b>

	Indiana	Total
<hr/>		
<b>2016-17 Data</b>		
a. Assessed Value	\$1,994,300,000	\$1,994,300,000
b. Real Estate Mills	15.0600	
<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$1,451,395,901	\$1,451,395,901
d. Assessed Value	\$1,986,687,500	\$1,986,687,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2016-17 Calculations</b>		
f. 2016-17 Tax Levy	\$30,034,158	\$30,034,158
(a * b)		
<b>2017-18 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2016-17 Tax Levy</b>	<b>\$30,034,158</b>	<b>\$30,034,158</b>
(f Total * g)		
i. Base Mills Subject to Index	15.0600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$30,515,520	\$30,515,520
(Approx. Tax Levy * g)		
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>15.3600</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$30,515,520</b>	<b>\$30,515,520</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,481,571
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$27,712,677
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$27,712,677</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,033,949</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$28,746,626</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$30,515,520</b>

	<b>Indiana</b>	<b>Total</b>
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	15.5118	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$30,817,099	\$30,817,099
<b>IV.</b> 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

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$12,156.00	
Number of Homestead/Farmstead Properties	5648	5648
Median Assessed Value of Homestead Properties		\$158,035



Act 1 Index (current): 3.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$27,712,677</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,033,949</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$28,746,626</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$30,515,520</b>

<b>Indiana</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,033,949	Lowering RE Tax Rate	\$0	\$1,033,949
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,033,949</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>
Indiana	1,986,687,500	15.3600	30,515,520			94.00000%	
<b>Totals:</b>	<b>1,986,687,500</b>		<b>30,515,520</b>	- 1,033,949	= 29,481,571	X 94.00000%	= 27,712,677

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.750%	0.000%	3,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	350,000
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>4,250,000</b>
<b>Total Act 511, Current Taxes</b>			<b>4,250,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,451,395,901 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2016-17 (Rebalanced)	2017-18	Percent Change in Rate			2016-17 (Rebalanced)	2017-18	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Indiana	15.0600	15.3600	2.00%	Yes	3.0%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.750%	0.750%	0.00%	Yes	3.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	27,337,234
1200 Special Programs - Elementary / Secondary	6,498,273
1300 Vocational Education	740,000
1400 Other Instructional Programs - Elementary / Secondary	624,761
1500 Nonpublic School Programs	9,413
1800 Pre-Kindergarten	364,016
<b>Total Instruction</b>	<b>\$35,573,697</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,658,136
2200 Support Services - Instructional Staff	1,498,288
2300 Support Services - Administration	2,762,174
2400 Support Services - Pupil Health	808,521
2500 Support Services - Business	514,383
2600 Operation and Maintenance of Plant Services	4,250,856
2700 Student Transportation Services	1,881,957
2800 Support Services - Central	882,392
2900 Other Support Services	158,000
<b>Total Support Services</b>	<b>\$14,414,707</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,061,729
3300 Community Services	107,528
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,169,257</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	10,000
5200 Interfund Transfers - Out	3,889,841
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,149,841</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$55,307,502</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	15,026,994
200 Personnel Services - Employee Benefits	10,036,245
300 Purchased Professional and Technical Services	499,436
400 Purchased Property Services	87,474
500 Other Purchased Services	694,281
600 Supplies	801,904
700 Property	179,105
800 Other Objects	11,795
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$27,337,234</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,807,985
200 Personnel Services - Employee Benefits	2,019,363
300 Purchased Professional and Technical Services	401,000
500 Other Purchased Services	1,225,000
600 Supplies	33,250
700 Property	1,250
800 Other Objects	10,425
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,498,273</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	740,000
<b>Total Vocational Education</b>	<b>\$740,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	277,485
200 Personnel Services - Employee Benefits	137,526
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	1,000
500 Other Purchased Services	200,400
600 Supplies	7,350
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$624,761</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	9,413
<b>Total Nonpublic School Programs</b>	<b>\$9,413</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	203,152
200 Personnel Services - Employee Benefits	115,397
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	13,000
600 Supplies	29,467
<b>Total Pre-Kindergarten</b>	<b>\$364,016</b>
<b>Total Instruction</b>	<b>\$35,573,697</b>
<b>2000 Support Services</b>	

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<u>Description</u>	<u>Amount</u>
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	816,015
200 Personnel Services - Employee Benefits	532,529
300 Purchased Professional and Technical Services	298,400
400 Purchased Property Services	5,583
500 Other Purchased Services	2,050
600 Supplies	3,559
<b>Total Support Services - Students</b>	<b>\$1,658,136</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	753,326
200 Personnel Services - Employee Benefits	591,499
300 Purchased Professional and Technical Services	82,818
400 Purchased Property Services	4,895
500 Other Purchased Services	27,600
600 Supplies	35,650
800 Other Objects	2,500
<b>Total Support Services - Instructional Staff</b>	<b>\$1,498,288</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,414,760
200 Personnel Services - Employee Benefits	948,439
300 Purchased Professional and Technical Services	227,000
400 Purchased Property Services	27,647
500 Other Purchased Services	79,430
600 Supplies	31,548
800 Other Objects	33,350
<b>Total Support Services - Administration</b>	<b>\$2,762,174</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	423,170
200 Personnel Services - Employee Benefits	278,941
300 Purchased Professional and Technical Services	96,010
600 Supplies	8,400
700 Property	2,000
<b>Total Support Services - Pupil Health</b>	<b>\$808,521</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	239,285
200 Personnel Services - Employee Benefits	201,298
300 Purchased Professional and Technical Services	23,000
400 Purchased Property Services	15,500
500 Other Purchased Services	15,000
600 Supplies	15,300
700 Property	1,000
800 Other Objects	4,000
<b>Total Support Services - Business</b>	<b>\$514,383</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,498,712

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,143,132
300 Purchased Professional and Technical Services	83,462
400 Purchased Property Services	308,950
500 Other Purchased Services	183,850
600 Supplies	988,400
700 Property	41,350
800 Other Objects	3,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,250,856</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	111,452
200 Personnel Services - Employee Benefits	72,631
500 Other Purchased Services	1,694,349
600 Supplies	2,200
700 Property	1,000
800 Other Objects	325
<b>Total Student Transportation Services</b>	<b>\$1,881,957</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	383,273
200 Personnel Services - Employee Benefits	257,950
300 Purchased Professional and Technical Services	135,924
500 Other Purchased Services	62,250
600 Supplies	25,985
700 Property	15,700
800 Other Objects	1,310
<b>Total Support Services - Central</b>	<b>\$882,392</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	158,000
<b>Total Other Support Services</b>	<b>\$158,000</b>
<b>Total Support Services</b>	<b>\$14,414,707</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	528,090
200 Personnel Services - Employee Benefits	235,689
300 Purchased Professional and Technical Services	55,975
400 Purchased Property Services	34,250
500 Other Purchased Services	126,950
600 Supplies	65,900
700 Property	4,000
800 Other Objects	10,875
<b>Total Student Activities</b>	<b>\$1,061,729</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	21,750
200 Personnel Services - Employee Benefits	8,828
500 Other Purchased Services	33,000

<u>Description</u>	<u>Amount</u>
600 Supplies	750
800 Other Objects	43,200
<b>Total Community Services</b>	<b>\$107,528</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,169,257</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	10,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$10,000</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	3,889,841
<b>Total Interfund Transfers - Out</b>	<b>\$3,889,841</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,149,841</b>
<b>TOTAL EXPENDITURES</b>	<b>\$55,307,502</b>



**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	7,000,000	7,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,000,000	1,000,000
Capital Reserve Fund - § 1431	10,000,000	10,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	8,000	8,000
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	50,000	50,000
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$18,058,000</b>	<b>\$18,058,000</b>
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**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$18,058,000</b>	<b>\$18,058,000</b>
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**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

**General Fund**

0510 Bonds Payable	39,831,523	54,506,892
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	650,000	675,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,440,094	3,550,000
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$43,921,617</b>	<b>\$58,731,892</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

**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 Permanent Fund**

**Total Long-Term Indebtedness**

**\$43,921,617**

**\$58,731,892**

**Short-Term Payables**

	<b><u>06/30/2017 Estimate</u></b>	<b><u>06/30/2018 Projection</u></b>
General Fund	5,500,000	5,500,000
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	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		
<b>Total Short-Term Payables</b>	<b>\$5,525,000</b>	<b>\$5,525,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$49,446,617</b>	<b>\$64,256,892</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,662,467
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,162,467</b>
<b>5900 Budgetary Reserve</b>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,412,467</b>