

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2017-2018

**General Fund Budget Approval****Date of Adoption of the General Fund Budget: 05/22/2017**

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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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Jason S McMillen

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Extn :4850

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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 : West Branch Area SD	COUNTY : Clearfield	AUN : 110179003
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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	\$17906293
Ending Unassigned Fund Balance	\$926207
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.2%

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>West Branch Area SD</b>	<b>County :</b> <b>Clearfield</b>	<b>AUN Number :</b> <b>110179003</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.	
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 District hopes to use the Fund Balance in future years for other large purchases as needed.
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 District has committed to use Fund Balance in future years for facilities improvement (s)/building project(s) and PSERS obligations.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District has assigned Fund Balance for use in future years for athletics, band uniforms, and future dental costs.

ITEM	AMOUNTS	
<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	76,263	
0830 Committed Fund Balance	1,877,910	
0840 Assigned Fund Balance	2,314,385	
0850 Unassigned Fund Balance	2,073,957	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$6,266,252</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	4,959,479	
7000 Revenue from State Sources	11,058,632	
8000 Revenue from Federal Sources	640,432	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$16,658,543</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$22,924,795</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,585,117
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	32,440
6120 Current Per Capita Taxes, Section 679	16,135
6140 Current Act 511 Taxes - Flat Rate Assessments	37,037
6150 Current Act 511 Taxes - Proportional Assessments	632,550
6400 Delinquencies on Taxes Levied / Assessed by the LEA	300,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	275,000
6910 Rentals	1,200
6990 Refunds and Other Miscellaneous Revenue	25,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$4,959,479</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	7,427,582
7271 Special Education funds for School-Aged Pupils	817,365
7311 Pupil Transportation Subsidy	577,935
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	225,515
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	283,188
7505 Ready to Learn Block Grant	237,979
7810 State Share of Social Security and Medicare Taxes	330,602
7820 State Share of Retirement Contributions	1,138,466
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,058,632</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	256,700
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	275,882
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,850
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$640,432</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>16,658,543</b>

Act 1 Index (current): 3.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	1		
Approx. Tax Revenue from RE Taxes:	\$3,588,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$283,188</u>		
Total Approx. Tax Revenue:	\$3,871,188		
Approx. Tax Levy for Tax Rate Calculation:	\$4,425,351		
	Clearfield	Clinton	Total

2016-17 Data			
a. Assessed Value	\$42,327,395	\$8,087,600	\$50,414,995
b. Real Estate Mills	98.5000	12.3000	
I. 2017-18 Data			
c. 2015 STEB Market Value	\$248,529,004	\$6,052,941	\$254,581,945
d. Assessed Value	\$42,280,927	\$8,087,600	\$50,368,527
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2016-17 Calculations			
f. 2016-17 Tax Levy	\$4,169,248	\$99,477	\$4,268,725
(a * b)			
2017-18 Calculations			
g. Percent of Total Market Value	97.62240%	2.37760%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$4,167,232	\$101,493	\$4,268,725
(f Total * g)			
i. Base Mills Subject to Index	98.5000	12.5492	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	86.49970%	91.61900%	86.62142%
k. Tax Levy Needed	\$4,320,134	\$105,217	\$4,425,351
(Approx. Tax Levy * g)			
I. 2017-18 Real Estate Tax Rate	102.1000	13.0000	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$4,316,883	\$105,139	\$4,422,022
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,138,834
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$3,585,117
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	1		
Approx. Tax Revenue from RE Taxes:	\$3,588,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$283,188</u>		
Total Approx. Tax Revenue:	\$3,871,188		
Approx. Tax Levy for Tax Rate Calculation:	\$4,425,351		

	Clearfield	Clinton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	102.1445	13.0135	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,318,764	\$105,248	\$4,424,012
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$1,238	\$5,134	
Number of Homestead/Farmstead Properties	2278	9	2287
Median Assessed Value of Homestead Properties			\$10,275



Act 1 Index (current): 3.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	1		
Approx. Tax Revenue from RE Taxes:	\$3,588,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$283,188</u>		
Total Approx. Tax Revenue:	\$3,871,188		
Approx. Tax Levy for Tax Rate Calculation:	\$4,425,351		
	Clearfield	Clinton	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$283,188	Lowering RE Tax Rate	\$0	\$283,188
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$283,188

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Clearfield	42,280,927	102.1000	4,316,883				86.49970%		
Clinton	8,087,600	13.0000	105,139				91.61900%		
Totals:	50,368,527		4,422,022	-	283,188	=	4,138,834	X	86.62142% = 3,585,117
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	16,135				
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	16,600	16,135		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$10.00	\$0.00	15,000	14,627		
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	6,500	6,275		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
Total    Current Act 511 Taxes – Flat Rate Assessments						38,100	37,037		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	632,277	600,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	33,000	32,550		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0		
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
Total    Current Act 511 Taxes – Proportional Assessments						665,277	632,550		
Total Act 511, Current Taxes							669,587		
Act 511 Tax Limit    -->					254,581,945	X	12	3,054,983	
					Market Value		Mills	(511 Limit)	

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u>									
	Clearfield	98.5000	102.1000	3.66%	Yes	3.7%				
	Clinton	12.5492	13.0000	3.60%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.7%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,077,548
1200 Special Programs - Elementary / Secondary	2,335,134
1300 Vocational Education	999,289
1400 Other Instructional Programs - Elementary / Secondary	29,514
1800 Pre-Kindergarten	202,530
<b>Total Instruction</b>	<b>\$10,644,015</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	563,897
2200 Support Services - Instructional Staff	1,032,187
2300 Support Services - Administration	998,665
2400 Support Services - Pupil Health	232,516
2500 Support Services - Business	285,289
2600 Operation and Maintenance of Plant Services	1,466,776
2700 Student Transportation Services	929,458
2800 Support Services - Central	2,900
<b>Total Support Services</b>	<b>\$5,511,688</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	438,870
<b>Total Operation of Non-Instructional Services</b>	<b>\$438,870</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,311,720
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,311,720</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$17,906,293</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	3,581,311
200 Personnel Services - Employee Benefits	2,632,700
300 Purchased Professional and Technical Services	120,000
400 Purchased Property Services	3,700
500 Other Purchased Services	429,475
600 Supplies	197,380
700 Property	86,997
800 Other Objects	25,985
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,077,548</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,076,625
200 Personnel Services - Employee Benefits	741,356
300 Purchased Professional and Technical Services	139,100
500 Other Purchased Services	340,000
600 Supplies	17,553
700 Property	20,000
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,335,134</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	167,862
200 Personnel Services - Employee Benefits	93,017
500 Other Purchased Services	731,254
600 Supplies	7,156
<b>Total Vocational Education</b>	<b>\$999,289</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,014
500 Other Purchased Services	22,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$29,514</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	119,075
200 Personnel Services - Employee Benefits	81,355
300 Purchased Professional and Technical Services	600
600 Supplies	1,500
<b>Total Pre-Kindergarten</b>	<b>\$202,530</b>
<b>Total Instruction</b>	<b>\$10,644,015</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	280,404
200 Personnel Services - Employee Benefits	217,648
300 Purchased Professional and Technical Services	50,432
500 Other Purchased Services	2,693

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<u>Description</u>	<u>Amount</u>
600 Supplies	12,020
800 Other Objects	700
<b>Total Support Services - Students</b>	<b>\$563,897</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	415,867
200 Personnel Services - Employee Benefits	328,904
300 Purchased Professional and Technical Services	19,479
500 Other Purchased Services	54,400
600 Supplies	27,301
700 Property	112,236
800 Other Objects	74,000
<b>Total Support Services - Instructional Staff</b>	<b>\$1,032,187</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	509,649
200 Personnel Services - Employee Benefits	354,579
300 Purchased Professional and Technical Services	42,000
500 Other Purchased Services	20,100
600 Supplies	20,025
700 Property	500
800 Other Objects	51,812
<b>Total Support Services - Administration</b>	<b>\$998,665</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	77,229
200 Personnel Services - Employee Benefits	31,887
300 Purchased Professional and Technical Services	116,000
400 Purchased Property Services	1,000
500 Other Purchased Services	500
600 Supplies	5,900
<b>Total Support Services - Pupil Health</b>	<b>\$232,516</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	131,939
200 Personnel Services - Employee Benefits	122,275
300 Purchased Professional and Technical Services	7,825
500 Other Purchased Services	3,750
600 Supplies	13,300
700 Property	500
800 Other Objects	5,700
<b>Total Support Services - Business</b>	<b>\$285,289</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	449,225
200 Personnel Services - Employee Benefits	428,280
300 Purchased Professional and Technical Services	58,825
400 Purchased Property Services	142,450
500 Other Purchased Services	66,000
600 Supplies	300,970

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<u>Description</u>	<u>Amount</u>
700 Property	14,916
800 Other Objects	6,110
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,466,776</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	926,958
600 Supplies	2,500
<b>Total Student Transportation Services</b>	<b>\$929,458</b>
<b>2800 <u>Support Services - Central</u></b>	
500 Other Purchased Services	400
600 Supplies	2,500
<b>Total Support Services - Central</b>	<b>\$2,900</b>
<b>Total Support Services</b>	<b>\$5,511,688</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	227,166
200 Personnel Services - Employee Benefits	95,758
300 Purchased Professional and Technical Services	22,780
400 Purchased Property Services	3,600
500 Other Purchased Services	37,850
600 Supplies	32,767
700 Property	3,500
800 Other Objects	15,449
<b>Total Student Activities</b>	<b>\$438,870</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$438,870</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	281,675
900 Other Uses of Funds	1,030,045
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,311,720</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,311,720</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,906,293</b>

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<u>Cash and Short-Term Investments</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	5,204,517	3,304,517
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	76,262	76,262
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	229,616	242,616
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 Cash and Short-Term Investments</b>	<b>\$5,510,395</b>	<b>\$3,623,395</b>

<u>Long-Term Investments</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		



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<u>Long-Term Investments</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$5,510,395	\$3,623,395

<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		

<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		

2017-2018 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Long-Term Liabilities			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>			

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<u>Short-Term Payables</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	13,163,861	11,868,142
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	\$13,163,861	\$11,868,142
TOTAL INDEBTEDNESS	\$13,163,861	\$11,868,142

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	76,263
0830 Committed Fund Balance	1,877,910
0840 Assigned Fund Balance	2,214,385
0850 Unassigned Fund Balance	926,207
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,018,502
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,094,765