

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


(03/2006)

24 PS 6-687(a)(1)

School District Name : Blackhawk SD	County : Beaver	AUN Number : 127041603
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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 5/23/2017
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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.	This is needed for emergency situations, future contracted salaries and PSERS increases. Expenditure increases continue to exceed revenue increases.

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,548,142

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$2,548,142

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	19,292,717
7000 Revenue from State Sources	17,048,630
8000 Revenue from Federal Sources	379,000
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$36,720,347

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$39,268,489

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	15,224,991
6113 Public Utility Realty Taxes	19,050
6114 Payments in Lieu of Current Taxes - State / Local	3,400
6120 Current Per Capita Taxes, Section 679	41,000
6140 Current Act 511 Taxes - Flat Rate Assessments	81,100
6150 Current Act 511 Taxes - Proportional Assessments	2,610,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	835,000
6500 Earnings on Investments	7,100
6700 Revenues from LEA Activities	55,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	270,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	45,000
6940 Tuition from Patrons	18,000
6990 Refunds and Other Miscellaneous Revenue	33,076

**REVENUE FROM LOCAL SOURCES \$19,292,717**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	9,346,513
7240 Driver Education - Student	3,300
7271 Special Education funds for School-Aged Pupils	1,597,008
7311 Pupil Transportation Subsidy	1,283,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	285,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	235,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	861,809
7505 Ready to Learn Block Grant	359,398
7810 State Share of Social Security and Medicare Taxes	614,494
7820 State Share of Retirement Contributions	2,417,608

**REVENUE FROM STATE SOURCES \$17,048,630**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	271,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	74,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000

	Amount
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$379,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>36,720,347</b>

Act 1 Index (current): 3.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

Section 672.1 Method Choice: (a)(1)

4

\$15,225,000

\$861,809

\$16,086,809

\$16,834,703

Beaver

Lawrence

Total

2016-17 Data

a. Assessed Value

b. Real Estate Mills

I. 2017-18 Data

c. 2015 STEB Market Value

d. Assessed Value

e. Assessed Value of New Constr/ Renov

2016-17 Calculations

f. 2016-17 Tax Levy

(a \* b)

2017-18 Calculations

g. Percent of Total Market Value

h. Rebalanced 2016-17 Tax Levy

(f Total \* g)

i. Base Mills Subject to Index

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

k. Tax Levy Needed

(Approx. Tax Levy \* g)

l. 2017-18 Real Estate Tax Rate

(k / d \* 1000)

III. m. Tax Levy Generated by Mills

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

(n \* Est. Pct. Collection)

\$259,890,151

63.9900

\$955,562,646

\$260,460,286

\$0

\$16,630,371

99.00332%

\$16,633,344

64.0014

95.33110%

\$16,666,915

63.9902

\$16,666,906

\$8,301,185

20.5300

\$9,619,806

\$8,172,800

\$0

\$170,423

0.99668%

\$167,450

20.5300

93.99000%

\$167,788

20.5300

\$167,788

\$268,191,336

\$965,182,452

\$268,633,086

\$0

\$16,800,794

100.00000%

\$16,800,794

95.31773%

\$16,834,703

\$16,834,694

\$15,972,885

\$15,224,991

Act 1 Index (current): 3.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

	Revenue	Section 672.1 Method Choice: (a)(1)
	4	
	\$15,225,000	
	<u>\$861,809</u>	
	\$16,086,809	
	\$16,834,703	
	Beaver	Lawrence
		Total

Index Maximums

p. Maximum Mills Based On Index

(i \* (1 + Index))

q. Mills In Excess of Index

(if (i > p), (i - p))

r. Maximum Tax Levy Based On Index

(p / 1000 \* d)

s. Millage Rate within Index?

(if i > p Then No)

t. Tax Levy In Excess of Index

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

(t \* Est. Pct. Collection)

	66.1134	21.2074	
	0.0000	0.0000	
	\$17,219,915	\$173,324	\$17,393,239
	Yes	Yes	
	\$0	\$0	\$0
	\$0	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

Number of Homestead/Farmstead Properties

Median Assessed Value of Homestead Properties

	\$2,697	\$8,405	
	4917	78	4995
			\$27,600

Act 1 Index (current): 3.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

	Revenue		Section 672.1 Method Choice: (a)(1)
	4		
	\$15,225,000		
	<u>\$861,809</u>		
	\$16,086,809		
	\$16,834,703		
	Beaver	Lawrence	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

	\$861,809	Lowering RE Tax Rate	\$0	\$861,809
	\$0			\$0
				<b>\$861,809</b>



CODE

6111	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Beaver			260,460,286	63.9902	16,666,906			95.33110%	
Lawrence			8,172,800	20.5300	167,788			93.99000%	
<b>Totals:</b>			<b>268,633,086</b>		<b>16,834,694</b>	<b>861,809</b>	<b>15,972,885</b>	<b>95.31773%</b>	<b>15,224,991</b>

6120	Current Per Capita Taxes, Section 679	Rate	Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments	\$5.00	41,000
6141	Current Act 511 Per Capita Taxes	\$5.00	41,000
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$5.00	40,000
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$100.00	100
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
<b>Total</b>	<b>Current Act 511 Taxes - Flat Rate Assessments</b>		<b>81,100</b>

6150	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.0000%	2,345,000	2,345,000
6152	Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.0000%	225,000	225,000
6154	Current Act 511 Amusement Taxes	1.000%	0.0000%	40,000	40,000
6155	Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0.0000%	0.0000%	0	0
6157	Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0.0000	0	0	0
<b>Total</b>	<b>Current Act 511 Taxes - Proportional Assessments</b>			<b>2,610,000</b>	<b>2,610,000</b>

Total	Current Act 511, Current Taxes	Act 511 Tax Limit	Market Value	Mills	(511 Limit)
		965,182,452 X		12	11,582,189
					2,691,100
					2,610,000

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	64.0014	63.9902	0.00%	Yes	3.3%				
	Lawrence	20.5300	20.5300	0.00%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes - Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6144	Current Act 511 Trailer Taxes					3.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$100.00	\$100.00	0.00%	Yes	3.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.3%				
	<u>Current Act 511 Taxes - Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6152	Current Act 511 Occupation Taxes					3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6154	Current Act 511 Amusement Taxes	1.000%	1.000%	0.00%	Yes	3.3%				
6155	Current Act 511 Business Privilege Taxes					3.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.3%				
6157	Current Act 511 Mercantile Taxes					3.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.3%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,738,934
1200 Special Programs - Elementary / Secondary	4,335,294
1300 Vocational Education	1,500,605
1400 Other Instructional Programs - Elementary / Secondary	149,056
<b>Total Instruction</b>	<b>\$21,723,889</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	880,145
2200 Support Services - Instructional Staff	1,037,042
2300 Support Services - Administration	2,055,157
2400 Support Services - Pupil Health	424,499
2500 Support Services - Business	494,553
2600 Operation and Maintenance of Plant Services	3,470,344
2700 Student Transportation Services	2,248,198
2900 Other Support Services	20,500
<b>Total Support Services</b>	<b>\$10,650,438</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,230,754
3300 Community Services	5,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,236,254</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,092,287
5200 Interfund Transfers - Out	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,142,287</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$36,732,868</b>

Description

Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	8,646,019
200 Personnel Services - Employee Benefits	5,855,006
300 Purchased Professional and Technical Services	35,140
400 Purchased Property Services	18,490
500 Other Purchased Services	794,354
600 Supplies	308,981
700 Property	68,083
800 Other Objects	12,861
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,738,934</b>

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	1,991,540
200 Personnel Services - Employee Benefits	1,121,344
300 Purchased Professional and Technical Services	158,500
500 Other Purchased Services	997,150
600 Supplies	50,040
700 Property	14,000
800 Other Objects	2,720
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,335,294</b>

1300 Vocational Education

100 Personnel Services - Salaries	610,623
200 Personnel Services - Employee Benefits	378,481
400 Purchased Property Services	7,000
500 Other Purchased Services	432,142
600 Supplies	60,319
700 Property	11,300
800 Other Objects	740
<b>Total Vocational Education</b>	<b>\$1,500,605</b>

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	82,267
200 Personnel Services - Employee Benefits	43,714
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	4,000
500 Other Purchased Services	9,000
600 Supplies	75
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$149,056</b>

Total Instruction

\$21,723,889

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries	544,366
200 Personnel Services - Employee Benefits	313,449
300 Purchased Professional and Technical Services	10,560
500 Other Purchased Services	2,700

**Description**

**Amount**

600 Supplies  
800 Other Objects

7,920  
1,150

**Total Support Services - Students**

**\$880,145**

**2200 Support Services - Instructional Staff**

100 Personnel Services - Salaries  
200 Personnel Services - Employee Benefits  
300 Purchased Professional and Technical Services  
400 Purchased Property Services  
500 Other Purchased Services  
600 Supplies  
700 Property  
800 Other Objects

317,048  
191,119  
82,687  
4,800  
75,860  
146,528  
218,200  
800

**Total Support Services - Instructional Staff**

**\$1,037,042**

**2300 Support Services - Administration**

100 Personnel Services - Salaries  
200 Personnel Services - Employee Benefits  
300 Purchased Professional and Technical Services  
400 Purchased Property Services  
500 Other Purchased Services  
600 Supplies  
800 Other Objects

894,640  
468,607  
250,000  
130,750  
224,370  
49,690  
37,100

**Total Support Services - Administration**

**\$2,065,157**

**2400 Support Services - Pupil Health**

100 Personnel Services - Salaries  
200 Personnel Services - Employee Benefits  
300 Purchased Professional and Technical Services  
400 Purchased Property Services  
500 Other Purchased Services  
600 Supplies  
700 Property  
800 Other Objects

277,088  
130,485  
4,120  
2,040  
511  
7,050  
2,505  
700

**Total Support Services - Pupil Health**

**\$424,499**

**2500 Support Services - Business**

100 Personnel Services - Salaries  
200 Personnel Services - Employee Benefits  
300 Purchased Professional and Technical Services  
400 Purchased Property Services  
500 Other Purchased Services  
600 Supplies  
700 Property  
800 Other Objects

235,620  
190,883  
4,000  
30,850  
18,500  
10,000  
2,500  
2,200

**Total Support Services - Business**

**\$494,553**

**2600 Operation and Maintenance of Plant Services**

100 Personnel Services - Salaries  
200 Personnel Services - Employee Benefits

1,269,944  
868,400

Description	Amount
300 Purchased Professional and Technical Services	140,600
400 Purchased Property Services	415,700
500 Other Purchased Services	2,650
600 Supplies	674,700
700 Property	82,000
800 Other Objects	16,350
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,470,344</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	2,100,198
600 Supplies	148,000
<b>Total Student Transportation Services</b>	<b>\$2,248,198</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	20,500
<b>Total Other Support Services</b>	<b>\$20,500</b>
<b>Total Support Services</b>	<b>\$10,630,438</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	577,262
200 Personnel Services - Employee Benefits	216,992
300 Purchased Professional and Technical Services	62,600
400 Purchased Property Services	48,600
500 Other Purchased Services	172,200
600 Supplies	21,500
700 Property	123,500
800 Other Objects	8,100
<b>Total Student Activities</b>	<b>\$1,230,754</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	500
800 Other Objects	5,000
<b>Total Community Services</b>	<b>\$5,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,236,254</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,432,287
900 Other Uses of Funds	1,660,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,092,287</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	50,000
<b>Total Interfund Transfers - Out</b>	<b>\$50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,142,287</b>
<b>TOTAL EXPENDITURES</b>	<b>\$36,732,868</b>

**Cash and Short-Term Investments**

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	1,400,000	1,386,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	13,550	14,800
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	4,250,000	220,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	439,400	405,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,680,000	2,550,000
Private Purpose Trust Fund	11,870	11,370
Investment Trust Fund	169,925	170,100
Pension Trust Fund		
Activity Fund	165,000	160,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$9,129,745</b>	<b>\$4,917,270</b>

**Long-Term Investments**

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

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$9,129,745

\$4,917,270



**Long-Term Indebtedness**

**General Fund**

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0510 Bonds Payable	42,905,000	41,245,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	3,451,911	750,600
0540 Accumulated Compensated Absences	474,124	440,874
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,400,858	1,735,000
0599 Other Long-Term Liabilities	45,651,190	42,117,609
<b>Total General Fund</b>	<b>\$93,883,083</b>	<b>\$86,289,083</b>

**Public Purpose (Expendable) Trust Fund**

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

**Total Public Purpose (Expendable) Trust Fund**

**Other Comptroller-Approved Special Revenue Funds**

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

**Total Other Comptroller-Approved Special Revenue Funds**

**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**

**Capital Reserve Fund - \$ 690, \$1650**

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

**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**

**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

06/30/2017 Estimate

06/30/2018 Projection

**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>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>Long-Term Indebtedness</b>		
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>\$93,983,083</b>	<b>\$86,289,083</b>

**Short-Term Payables**

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
- Permanent Fund

**Total Short-Term Payables**

**TOTAL INDEBTEDNESS**

	\$93,883,083	\$86,289,083
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Account Description

Amounts

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,535,621

Total Ending Fund Balance - Committed, Assigned, and Unassigned **\$2,535,621**

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$2,535,621**

# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Eric A Brandenburg

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Telephone

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