

# FINAL GENERAL FUND BUDGET


Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/25/2017

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

5-25-17  
\_\_\_\_\_  
Date

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

5/25/17  
\_\_\_\_\_  
Date

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

5/25/17  
\_\_\_\_\_  
Date

Anthony J Ryba  
\_\_\_\_\_  
Contact Person

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\_\_\_\_\_  
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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 : Hazleton Area SD	COUNTY : Luzerne	AUN : 118403302
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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	\$146711244
Ending Unassigned Fund Balance	\$4196792
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.9%

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 5/25/2017
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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 : Hazleton Area SD	County : Luzerne	AUN Number : 118403302
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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 5-25-17
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$7,170,657.00 C x 2%: \$143,413.14</p>	<p>The Hazleton Area School District is one of the four original ACT 50 school districts from 1998. The HASD funds its Homestead / Farmstead Exclusion with state gaming money and earned income tax from the increase in the earned income tax rate.</p>
8080	<p>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.</p>	<p>The fund balance is an accumulation of equity built from previous years revenues exceeding expenditures.</p>

<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	505,251
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,326,448
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	4,181,066
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,007,514</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	60,591,859
7000 Revenue from State Sources	74,172,022
8000 Revenue from Federal Sources	8,921,641
9000 Other Financing Sources	215,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$143,900,522</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$150,908,036</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	40,524,928
6112 Interim Real Estate Taxes	500,000
6113 Public Utility Realty Taxes	65,000
6114 Payments in Lieu of Current Taxes - State / Local	5,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	5,000,000
6150 Current Act 511 Taxes - Proportional Assessments	8,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,600,000
6500 Earnings on Investments	125,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,126,431
6910 Rentals	75,000
6940 Tuition from Patrons	731,500
6980 Revenue from Community Services Activities	9,000
6990 Refunds and Other Miscellaneous Revenue	80,000

**REVENUE FROM LOCAL SOURCES \$60,591,859**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	37,433,486
7160 Tuition for Orphans Subsidy	200,000
7220 Vocational Education	672,406
7250 Migratory Children	3,000
7260 Workforce Investment Act (WIA)	25,000
7271 Special Education funds for School-Aged Pupils	5,015,364
7272 Early Intervention	6,388,097
7292 Pre-K Counts	1,404,324
7311 Pupil Transportation Subsidy	2,500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,715,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	225,000
7340 State Property Tax Reduction Allocation	2,701,447
7505 Ready to Learn Block Grant	1,675,119
7810 State Share of Social Security and Medicare Taxes	2,513,312
7820 State Share of Retirement Contributions	10,700,467

**REVENUE FROM STATE SOURCES \$74,172,022**

**REVENUE FROM FEDERAL SOURCES**

8512 IDEA, Part B	2,008,350
8513 IDEA, Section 619	210,554
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	3,925,159

Amount

**REVENUE FROM FEDERAL SOURCES**

8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	429,267
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	459,278
8521 Vocational Education - Operating Expenditures	207,000
8660 Workforce Investment Act (WIA)	12,889
8732 ARRA - Qualified School Construction Bonds (QSCB)	466,561
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	243,233
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	380,139
8830 Medical Assistance Reimbursements (Access) - Early Intervention	579,211

**REVENUE FROM FEDERAL SOURCES \$8,921,641**

**OTHER FINANCING SOURCES**

9350 Enterprise Fund Transfers	200,000
9400 Sale of or Compensation for Loss of Fixed Assets	15,000

**OTHER FINANCING SOURCES \$215,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 143,900,522**

Act 1 Index (current): 3.5%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>		
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>3</b>			
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$40,528,553</b>			
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$7,170,657</u></b>			
<b>Total Approx. Tax Revenue:</b>	<b>\$47,699,210</b>			
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$51,707,528</b>			

	<b>Carbon</b>	<b>Luzerne</b>	<b>Schuylkill</b>	<b>Total</b>
<b>2016-17 Data</b>				
a. Assessed Value	\$33,019,327	\$4,495,382,600	\$165,687,595	\$4,694,089,522
b. Real Estate Mills	26.5090	9.5420	34.7700	
<b>I. 2017-18 Data</b>				
c. 2015 STEB Market Value	\$69,526,787	\$3,413,613,360	\$464,445,799	\$3,947,585,946
d. Assessed Value	\$33,442,559	\$4,535,802,000	\$176,143,590	\$4,745,388,149
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
<b>2016-17 Calculations</b>				
f. 2016-17 Tax Levy	\$875,309	\$42,894,941	\$5,760,958	\$49,531,208
(a * b)				
<b>2017-18 Calculations</b>				
g. Percent of Total Market Value	1.76125%	86.47344%	11.76531%	100.00000%
<b>II.</b>				
h. Rebalanced 2016-17 Tax Levy	\$872,368	\$42,831,339	\$5,827,500	\$49,531,207
(f Total * g)				
i. Base Mills Subject to Index	26.5090	9.5420	35.1716	
(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	91.00000%	91.00000%	91.00000%	91.00000%
k. Tax Levy Needed	\$910,699	\$44,713,278	\$6,083,551	\$51,707,528
(Approx. Tax Levy * g)				
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>27.2310</b>	<b>9.8570</b>	<b>34.5370</b>	
(k / d * 1000)				
<b>III.</b>				
m. Tax Levy Generated by Mills	\$910,674	\$44,709,400	\$6,083,471	\$51,703,545
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$44,532,888
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$40,524,928
(n * Est. Pct. Collection)				



Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$40,528,553

Amount of Tax Relief for Homestead Exclusions

\$7,170,657

Total Approx. Tax Revenue:

\$47,699,210

Approx. Tax Levy for Tax Rate Calculation:

\$51,707,528

	Carbon	Luzerne	Schuylkill	Total
<b>Index Maximums</b>				
p. Maximum Mills Based On Index (i * (1 + Index))	27.4368	9.8759	36.4026	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$917,557	\$44,795,127	\$6,412,085	\$52,124,769
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$0	\$0	\$0	
Number of Homestead/Farmstead Properties				
Median Assessed Value of Homestead Properties				\$50,000

Act 1 Index (current): 3.5%

Calculation Method: Revenue  
 Number of Decimals For Tax Rate Calculation: 3  
 Approx. Tax Revenue from RE Taxes: \$40,528,553  
 Amount of Tax Relief for Homestead Exclusions: \$7,170,657  
 Total Approx. Tax Revenue: \$47,699,210  
 Approx. Tax Levy for Tax Rate Calculation: \$51,707,528

Section 672.1 Method Choice: (a)(1)

	Carbon	Luzerne	Schuylkill	Total	
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions		\$4,469,210	Lowering RE Tax Rate	\$0	\$4,469,210
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,701,447	Lowering RE Tax Rate	\$0	\$2,701,447
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$7,170,657</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>
Carbon	33,442,559	27.2310	910,674			91.00000%	
Luzerne	4,535,802,000	9.8570	44,709,400			91.00000%	
Schuykill	176,143,590	34.5370	6,083,471			91.00000%	
<b>Totals:</b>	<b>4,745,388,149</b>		<b>51,703,545</b>	- 7,170,657 =	44,532,888 X	91.00000% =	40,524,928

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6130 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Current Act 1 Earned Income Taxes	0.500%	0.000%	1,200,000,000	5,000,000
<b>Total Current Taxpayer Relief Taxes – Proportional Assessments</b>			<b>1,200,000,000</b>	<b>5,000,000</b>
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	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</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>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,200,000,000	7,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	960,000,000	1,250,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,160,000,000</b>	<b>8,750,000</b>
<b>Total Act 511, Current Taxes</b>				<b>8,750,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>3,947,585,946 X</b>	<b>12</b>	<b>47,371,031</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:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18	Percent Change in Rate			2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u>									
	Carbon	26.5090	27.2310	2.73%	Yes	3.5%				
	Luzerne	9.5420	9.8570	3.31%	Yes	3.5%				
	Schuylkill	35.1716	34.5370	-1.79%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679					3.5%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.5%				
6143	Current Act 511 Local Services Taxes					3.5%				
6144	Current Act 511 Trailer Taxes					3.5%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.5%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.5%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6152	Current Act 511 Occupation Taxes					3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6154	Current Act 511 Amusement Taxes					3.5%				
6155	Current Act 511 Business Privilege Taxes					3.5%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.5%				
6157	Current Act 511 Mercantile Taxes					3.5%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	64,901,355
1200 Special Programs - Elementary / Secondary	24,487,486
1300 Vocational Education	2,354,603
1400 Other Instructional Programs - Elementary / Secondary	745,371
1500 Nonpublic School Programs	30,463
1600 Adult Education Programs	145,278
1800 Pre-Kindergarten	1,404,324
<b>Total Instruction</b>	<b>\$94,068,880</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,737,846
2200 Support Services - Instructional Staff	1,124,061
2300 Support Services - Administration	7,483,328
2400 Support Services - Pupil Health	2,578,348
2500 Support Services - Business	1,579,292
2600 Operation and Maintenance of Plant Services	12,013,239
2700 Student Transportation Services	5,385,429
2800 Support Services - Central	2,778,707
2900 Other Support Services	175,000
<b>Total Support Services</b>	<b>\$36,855,250</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	570,180
3300 Community Services	678,885
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,249,065</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	25,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$25,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	13,369,686
5200 Interfund Transfers - Out	1,143,363
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,513,049</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$146,711,244</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	37,028,589
200 Personnel Services - Employee Benefits	25,449,900
300 Purchased Professional and Technical Services	21,407
400 Purchased Property Services	94,450
500 Other Purchased Services	1,053,250
600 Supplies	1,164,789
700 Property	78,340
800 Other Objects	10,630
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$64,901,355</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,908,249
200 Personnel Services - Employee Benefits	8,200,022
300 Purchased Professional and Technical Services	3,104,600
400 Purchased Property Services	255,000
500 Other Purchased Services	1,111,000
600 Supplies	496,100
700 Property	69,500
800 Other Objects	343,015
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$24,487,486</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	1,121,871
200 Personnel Services - Employee Benefits	837,932
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	39,200
500 Other Purchased Services	14,500
600 Supplies	155,600
700 Property	177,500
800 Other Objects	4,500
<b>Total Vocational Education</b>	<b>\$2,354,603</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	422,096
200 Personnel Services - Employee Benefits	191,575
300 Purchased Professional and Technical Services	2,600
400 Purchased Property Services	21,600
500 Other Purchased Services	42,700
600 Supplies	64,400
800 Other Objects	400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$745,371</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	15,580
200 Personnel Services - Employee Benefits	11,183
300 Purchased Professional and Technical Services	3,700

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<u>Description</u>	<u>Amount</u>
<b>Total Nonpublic School Programs</b>	<b>\$30,463</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	46,235
200 Personnel Services - Employee Benefits	31,593
300 Purchased Professional and Technical Services	15,250
400 Purchased Property Services	5,400
500 Other Purchased Services	10,750
600 Supplies	16,450
700 Property	15,400
800 Other Objects	4,200
<b>Total Adult Education Programs</b>	<b>\$145,278</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	468,676
200 Personnel Services - Employee Benefits	314,788
400 Purchased Property Services	49,702
500 Other Purchased Services	500
600 Supplies	3,658
800 Other Objects	567,000
<b>Total Pre-Kindergarten</b>	<b>\$1,404,324</b>
<b>Total Instruction</b>	<b>\$94,068,880</b>
<b>2000 <u>Support Services</u></b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,138,344
200 Personnel Services - Employee Benefits	1,536,877
400 Purchased Property Services	2,440
500 Other Purchased Services	11,150
600 Supplies	48,435
800 Other Objects	600
<b>Total Support Services - Students</b>	<b>\$3,737,846</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	488,006
200 Personnel Services - Employee Benefits	422,750
300 Purchased Professional and Technical Services	55,800
400 Purchased Property Services	5,700
500 Other Purchased Services	7,005
600 Supplies	139,650
700 Property	1,550
800 Other Objects	3,600
<b>Total Support Services - Instructional Staff</b>	<b>\$1,124,061</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,923,033
200 Personnel Services - Employee Benefits	2,618,470
300 Purchased Professional and Technical Services	512,500
400 Purchased Property Services	22,600

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	330,250
600 Supplies	14,900
700 Property	17,450
800 Other Objects	44,125
<b>Total Support Services - Administration</b>	<b>\$7,483,328</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,407,314
200 Personnel Services - Employee Benefits	1,073,469
300 Purchased Professional and Technical Services	47,040
400 Purchased Property Services	3,450
500 Other Purchased Services	9,150
600 Supplies	37,925
<b>Total Support Services - Pupil Health</b>	<b>\$2,578,348</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	849,027
200 Personnel Services - Employee Benefits	541,840
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	29,950
500 Other Purchased Services	43,000
600 Supplies	83,975
700 Property	4,500
800 Other Objects	18,000
<b>Total Support Services - Business</b>	<b>\$1,579,292</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	4,917,866
200 Personnel Services - Employee Benefits	3,630,686
300 Purchased Professional and Technical Services	29,010
400 Purchased Property Services	2,018,034
500 Other Purchased Services	472,871
600 Supplies	859,367
700 Property	73,501
800 Other Objects	11,904
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$12,013,239</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	99,956
200 Personnel Services - Employee Benefits	87,252
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	8,000
500 Other Purchased Services	5,162,221
600 Supplies	21,000
<b>Total Student Transportation Services</b>	<b>\$5,385,429</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	696,980
200 Personnel Services - Employee Benefits	489,376
300 Purchased Professional and Technical Services	168,250



## 2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,039,712
500 Other Purchased Services	71,500
600 Supplies	233,597
700 Property	61,742
800 Other Objects	17,550
<b>Total Support Services - Central</b>	<b>\$2,778,707</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	175,000
<b>Total Other Support Services</b>	<b>\$175,000</b>
<b>Total Support Services</b>	<b>\$36,855,250</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	275,000
200 Personnel Services - Employee Benefits	115,475
400 Purchased Property Services	3,750
500 Other Purchased Services	45,500
600 Supplies	700
800 Other Objects	129,755
<b>Total Student Activities</b>	<b>\$570,180</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	292,096
200 Personnel Services - Employee Benefits	287,434
300 Purchased Professional and Technical Services	54,180
500 Other Purchased Services	6,725
600 Supplies	36,450
800 Other Objects	2,000
<b>Total Community Services</b>	<b>\$678,885</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,249,065</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	25,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$25,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$25,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	7,375,926
900 Other Uses of Funds	5,993,760
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$13,369,686</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,143,363

<u>Description</u>	<u>Amount</u>
<b>Total Interfund Transfers - Out</b>	<b>\$1,143,363</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,513,049</b>
<b>TOTAL EXPENDITURES</b>	<b>\$146,711,244</b>

**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	19,000,000	17,500,000
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	500,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	100,000	100,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	225,000	225,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$19,825,000</b>	<b>\$18,325,000</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**

**TOTAL CASH AND INVESTMENTS** **\$19,825,000** **\$18,325,000**

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

**General Fund**

0510 Bonds Payable	122,500,000	112,500,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	6,000,000	5,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,000,000	2,000,000
0599 Other Long-Term Liabilities	208,000,000	210,000,000

**Total General Fund**

**\$337,500,000**

**\$329,500,000**

**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, \$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

<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	6,700,000	7,000,000
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$6,700,000</b>	<b>\$7,000,000</b>
<b>Child Care Operations 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 Child Care Operations Fund</b>		
<b>Other Enterprise 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 Enterprise Funds</b>		
<b>Internal 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 Internal Service Fund</b>		
<b>Private Purpose 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 Private Purpose Trust Fund</b>		

**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>\$344,200,000</b>	<b>\$336,500,000</b>

**Short-Term Payables**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	10,000,000	10,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
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>\$10,000,000</b>	<b>\$10,000,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$354,200,000</b>	<b>\$346,500,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	505,251
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,196,792
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,196,792</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,702,043</b>
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