

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2017-2018

**General Fund Budget Approval**

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

  
\_\_\_\_\_  
President of the Board - Original Signature RequiredJUN 26 2017  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature RequiredJUN 26 2017  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature RequiredJUN 26 2017  
\_\_\_\_\_  
Date

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Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : East Stroudsburg Area SD	COUNTY : Monroe	AUN : 120452003
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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	\$156360840
Ending Unassigned Fund Balance	\$11863188
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.6%

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

Yes ☒  
 No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE JUN 26 2017
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DUE DATE: AUGUST 15, 2017

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

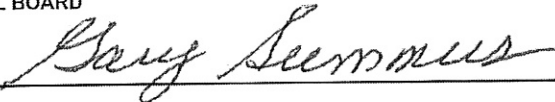
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> East Stroudsburg Area SD	<b>County :</b> Monroe	<b>AUN Number :</b> 120452003
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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> 5/22/2017
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	For unforeseen expenditures that develop throughout the year
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	To protect the District from lack of adequate funding from the State
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funding for PSERS rate increases and Healthcare costs
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funding for Anticipated future deficits and Athletics



<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	388,072	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	24,345,532	
0840 Assigned Fund Balance	8,510,209	
0850 Unassigned Fund Balance	11,863,189	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$44,718,930</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	104,021,036	
7000 Revenue from State Sources	43,694,866	
8000 Revenue from Federal Sources	2,445,516	
9000 Other Financing Sources	3,956,196	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$154,117,614</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$198,836,544</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	88,786,332
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	122,100
6114 Payments in Lieu of Current Taxes - State / Local	82,500
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	4,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	9,000,000
6500 Earnings on Investments	130,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,049,604
6910 Rentals	100,000
6940 Tuition from Patrons	35,500
6990 Refunds and Other Miscellaneous Revenue	100,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$104,021,036</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	14,982,944
7160 Tuition for Orphans Subsidy	650,000
7240 Driver Education - Student	13,250
7271 Special Education funds for School-Aged Pupils	4,048,343
7311 Pupil Transportation Subsidy	2,900,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,125,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	155,000
7340 State Property Tax Reduction Allocation	4,345,839
7505 Ready to Learn Block Grant	1,248,758
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	200,000
7810 State Share of Social Security and Medicare Taxes	2,679,146
7820 State Share of Retirement Contributions	11,346,586
<b>REVENUE FROM STATE SOURCES</b>	<b>\$43,694,866</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8110 Payments for Federally Impacted Areas	500,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,256,607
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	183,512
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	25,627
8732 ARRA - Qualified School Construction Bonds (QSCB)	54,770

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	25,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	100,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,445,516</b>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended-Term Financing	1,687,236
9400 Sale of or Compensation for Loss of Fixed Assets	2,268,960
<b>OTHER FINANCING SOURCES</b>	<b>\$3,956,196</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>154,117,614</b>

AUN: 120452003 East Stroudsburg Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$88,790,000

Amount of Tax Relief for Homestead Exclusions

\$4,345,839

Total Approx. Tax Revenue:

\$93,135,839

Approx. Tax Levy for Tax Rate Calculation:

\$102,936,412

Monroe

Pike

Total

**2016-17 Data**

a. Assessed Value	\$437,191,000	\$197,222,210	\$634,413,210
b. Real Estate Mills	177.8600	121.2700	

**I. 2017-18 Data**

c. 2015 STEB Market Value	\$2,463,749,387	\$754,561,932	\$3,218,311,319
d. Assessed Value	\$443,039,030	\$196,350,310	\$639,389,340
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

**2016-17 Calculations**

f. 2016-17 Tax Levy	\$77,758,791	\$23,917,137	\$101,675,928
(a * b)			

**2017-18 Calculations**

g. Percent of Total Market Value	76.55410%	23.44590%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$77,837,092	\$23,838,836	\$101,675,928
(f Total * g)			
i. Base Mills Subject to Index	178.0390	121.2700	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	90.20000%	89.60000%	90.05932%
k. Tax Levy Needed	\$78,802,044	\$24,134,368	\$102,936,412
(Approx. Tax Levy * g)			

**I. 2017-18 Real Estate Tax Rate**

177.8600

122.9100

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills	\$78,798,922	\$24,133,417	\$102,932,339
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$98,586,500
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$88,786,332
(n * Est. Pct. Collection)			

AUN: 120452003 East Stroudsburg Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$88,790,000

Amount of Tax Relief for Homestead Exclusions

\$4,345,839

Total Approx. Tax Revenue:

\$93,135,839

Approx. Tax Levy for Tax Rate Calculation:

\$102,936,412

Monroe

Pike

Total

**Index Maximums**

p. Maximum Mills Based On Index

184.2703

125.5144

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

0.0000

(if (l &gt; p), (l - p))

r. Maximum Tax Levy Based On Index

\$81,638,935

\$24,644,791

\$106,283,726

IV.

(p / 1000 \* d)

s. Millage Rate within Index?

Yes

Yes

(If l &gt; p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

\$0

(if (m &gt; r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

\$0

(t \* Est. Pct. Collection)

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead

\$2,400

\$3,519

V.

Number of Homestead/Farmstead Properties

7387

2794

10181

Median Assessed Value of Homestead Properties

\$24,250

AUN: 120452003     East Stroudsburg Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$88,790,000

Amount of Tax Relief for Homestead Exclusions

\$4,345,839

Total Approx. Tax Revenue:

\$93,135,839

Approx. Tax Levy for Tax Rate Calculation:

\$102,936,412

Monroe

Pike

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$4,345,839

Lowering RE Tax Rate

\$0

\$4,345,839

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$4,345,839

CODE6111 Current Real Estate Taxes

<u>0111 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>						
Monroe	443,039,030	177.8600	78,798,922			90.20000%			
Pike	196,350,310	122.9100	24,133,417			89.60000%			
<b>Totals:</b>	<b>639,389,340</b>		<b>102,932,339</b>	-	4,345,839	=	98,586,500 X	90.05932% =	88,786,332

		<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<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	\$10.00	\$0.00	80,000	80,000
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>80,000</b>	<b>80,000</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%	3,600,000	3,600,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	750,000	750,000
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>4,350,000</b>	<b>4,350,000</b>
<b>Total Act 511, Current Taxes</b>					<b>4,430,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>3,218,311,319 X</b>	<b>12</b>	<b>38,619,736</b>	
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>	



Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u>									
	Monroe	178.0390	177.8600	-0.09%	Yes	3.5%				
	Pike	121.2700	122.9100	1.36%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	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%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	55,989,443
1200 Special Programs - Elementary / Secondary	23,331,885
1300 Vocational Education	2,835,873
1400 Other Instructional Programs - Elementary / Secondary	2,591,654
1500 Nonpublic School Programs	20,000
1800 Pre-Kindergarten	20,798
<b>Total Instruction</b>	<b>\$84,789,653</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,109,522
2200 Support Services - Instructional Staff	2,414,381
2300 Support Services - Administration	7,068,941
2400 Support Services - Pupil Health	2,230,541
2500 Support Services - Business	1,269,365
2600 Operation and Maintenance of Plant Services	13,878,055
2700 Student Transportation Services	13,250,595
2800 Support Services - Central	5,135,986
2900 Other Support Services	45,000
<b>Total Support Services</b>	<b>\$50,402,386</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,550,971
3300 Community Services	182,129
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,733,100</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	18,085,701
5900 Budgetary Reserve	350,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$18,435,701</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$156,360,840</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	31,618,647
200 Personnel Services - Employee Benefits	20,538,666
300 Purchased Professional and Technical Services	82,196
400 Purchased Property Services	186,934
500 Other Purchased Services	2,028,285
600 Supplies	1,486,410
700 Property	35,818
800 Other Objects	12,487
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$55,989,443</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	9,659,971
200 Personnel Services - Employee Benefits	7,740,163
300 Purchased Professional and Technical Services	3,957,719
500 Other Purchased Services	1,792,445
600 Supplies	180,972
800 Other Objects	615
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$23,331,885</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	563,246
200 Personnel Services - Employee Benefits	372,523
300 Purchased Professional and Technical Services	1,200
500 Other Purchased Services	1,884,758
600 Supplies	14,146
<b>Total Vocational Education</b>	<b>\$2,835,873</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	948,610
200 Personnel Services - Employee Benefits	592,244
300 Purchased Professional and Technical Services	715,000
400 Purchased Property Services	1,000
500 Other Purchased Services	325,000
600 Supplies	9,800
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,591,654</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	20,000
<b>Total Nonpublic School Programs</b>	<b>\$20,000</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	13,700
200 Personnel Services - Employee Benefits	5,598
600 Supplies	1,500
<b>Total Pre-Kindergarten</b>	<b>\$20,798</b>
<b>Total Instruction</b>	<b>\$84,789,653</b>

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<u>Description</u>	<u>Amount</u>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	2,441,561
200 Personnel Services - Employee Benefits	1,538,852
300 Purchased Professional and Technical Services	1,011,929
400 Purchased Property Services	5,178
500 Other Purchased Services	76,705
600 Supplies	30,137
800 Other Objects	5,160
<b>Total Support Services - Students</b>	<b>\$5,109,522</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,234,618
200 Personnel Services - Employee Benefits	756,392
300 Purchased Professional and Technical Services	175,230
400 Purchased Property Services	1,579
500 Other Purchased Services	38,136
600 Supplies	199,626
700 Property	3,500
800 Other Objects	5,300
<b>Total Support Services - Instructional Staff</b>	<b>\$2,414,381</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	3,894,192
200 Personnel Services - Employee Benefits	2,483,254
300 Purchased Professional and Technical Services	307,600
400 Purchased Property Services	67,752
500 Other Purchased Services	201,244
600 Supplies	53,490
700 Property	7,899
800 Other Objects	53,510
<b>Total Support Services - Administration</b>	<b>\$7,068,941</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,260,011
200 Personnel Services - Employee Benefits	923,280
300 Purchased Professional and Technical Services	25,250
400 Purchased Property Services	1,358
500 Other Purchased Services	2,270
600 Supplies	16,329
800 Other Objects	2,043
<b>Total Support Services - Pupil Health</b>	<b>\$2,230,541</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	664,700
200 Personnel Services - Employee Benefits	493,115
300 Purchased Professional and Technical Services	37,150
400 Purchased Property Services	4,400
500 Other Purchased Services	11,150

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<u>Description</u>	<u>Amount</u>
600 Supplies	8,000
700 Property	50,000
800 Other Objects	850
<b>Total Support Services - Business</b>	<b>\$1,269,365</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	5,374,719
200 Personnel Services - Employee Benefits	4,359,841
300 Purchased Professional and Technical Services	48,000
400 Purchased Property Services	991,592
500 Other Purchased Services	338,433
600 Supplies	2,647,470
700 Property	116,500
800 Other Objects	1,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$13,878,055</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	3,504,540
200 Personnel Services - Employee Benefits	3,322,503
300 Purchased Professional and Technical Services	39,000
400 Purchased Property Services	12,600
500 Other Purchased Services	1,464,094
600 Supplies	537,000
700 Property	4,369,158
800 Other Objects	1,700
<b>Total Student Transportation Services</b>	<b>\$13,250,595</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,288,453
200 Personnel Services - Employee Benefits	916,130
300 Purchased Professional and Technical Services	61,398
400 Purchased Property Services	126,440
500 Other Purchased Services	188,975
600 Supplies	561,299
700 Property	1,989,236
800 Other Objects	4,055
<b>Total Support Services - Central</b>	<b>\$5,135,986</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	45,000
<b>Total Other Support Services</b>	<b>\$45,000</b>
<b>Total Support Services</b>	<b>\$50,402,386</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,221,712
200 Personnel Services - Employee Benefits	570,995
300 Purchased Professional and Technical Services	152,440
400 Purchased Property Services	93,270

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	271,472
600 Supplies	196,097
700 Property	14,000
800 Other Objects	30,985
<b>Total Student Activities</b>	<b>\$2,550,971</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	67,512
200 Personnel Services - Employee Benefits	32,392
300 Purchased Professional and Technical Services	22,300
500 Other Purchased Services	2,500
600 Supplies	57,425
<b>Total Community Services</b>	<b>\$182,129</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,733,100</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	5,591,236
900 Other Uses of Funds	12,494,465
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$18,085,701</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	350,000
<b>Total Budgetary Reserve</b>	<b>\$350,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$18,435,701</b>
<b>TOTAL EXPENDITURES</b>	<b>\$156,360,840</b>

**Cash and Short-Term Investments**

	<b><u>06/30/2017 Estimate</u></b>	<b><u>06/30/2018 Projection</u></b>
General Fund	15,269,000	15,269,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	11,228,000	11,228,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	242,300	242,300
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 Cash and Short-Term Investments****\$26,739,300****\$26,739,300****Long-Term Investments**

	<b><u>06/30/2017 Estimate</u></b>	<b><u>06/30/2018 Projection</u></b>
General Fund	51,931,000	51,931,000
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		



Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments	\$51,931,000	\$51,931,000
TOTAL CASH AND INVESTMENTS	\$78,670,300	\$78,670,300

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

0510 Bonds Payable	174,340,316	163,856,479
0520 Extended-Term Financing Agreements Payable	1,451,101	1,451,101
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

**Total General Fund****\$175,791,417****\$165,307,580****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

**Long-Term Indebtedness**06/30/2017 Estimate06/30/2018 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Private Purpose Trust Fund**

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

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

**Total Investment Trust Fund****Pension Trust Fund**

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

**Total Pension Trust Fund****Activity Fund**

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

**Total Activity Fund****Other Agency Fund**

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

**Total Other Agency Fund****Permanent Fund**

0510 Bonds Payable  
0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$175,791,417</b>	<b>\$165,307,580</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****\$175,791,417****\$165,307,580**



Account Description	Amounts
0810 Nonspendable Fund Balance	388,072
0820 Restricted Fund Balance	
0830 Committed Fund Balance	24,345,532
0840 Assigned Fund Balance	6,266,984
0850 Unassigned Fund Balance	11,863,188
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$42,475,704</b>
5900 Budgetary Reserve	350,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$43,213,776</b>