

# 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

Jacky Hardiman

(412)771-3213      Extn :5248

Contact Person

Telephone

Extension

jhardiman@srsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Sto-Rox SD	COUNTY : Allegheny	AUN : 103028853
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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	\$27434532
Ending Unassigned Fund Balance	\$-219486
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-0.8%

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

Yes   
No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2017

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Sto-Rox SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103028853
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	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.  (A x B x TR) - C: \$831,819.35 C x 2%: \$17,048.42	
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	District is currently running with a deficit fund balance due to incorrect financial reporting in prior years.
8060	Ending Fund Balance Entry and Budgetary Reserve: if 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Working toward bringing down deficit fund balance.
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.	Trying to work out of a deficit fund balance so putting money into Budgetary Reserve to bring down the deficit amount.

AMOUNTS

ITEM

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

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

Estimated Revenues And Other Financing Sources

- 6000 Revenue from Local Sources
- 7000 Revenue from State Sources
- 8000 Revenue from Federal Sources
- 9000 Other Financing Sources

8,390,026  
 15,642,244  
 1,482,776  
 1,700,000

Total Estimated Revenues And Other Financing Sources

\$27,215,046

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

\$27,215,046

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	6,134,726
6113 Public Utility Reality Taxes	8,300
6114 Payments in Lieu of Current Taxes - State / Local	18,000
6140 Current Act 511 Taxes - Flat Rate Assessments	18,000
6150 Current Act 511 Taxes - Proportional Assessments	930,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	630,000
6500 Earnings on Investments	1,000
6700 Revenues from LEA Activities	3,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	357,000
6910 Rentals	85,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	170,000
	<b>\$8,390,026</b>

**REVENUE FROM LOCAL SOURCES****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	9,555,703
7271 Special Education funds for School-Aged Pupils	1,215,228
7311 Pupil Transportation Subsidy	601,138
7312 Nonpublic and Charter School Pupil Transportation Subsidy	168,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	442,426
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	852,421
7505 Ready to Learn Block Grant	392,443
7810 State Share of Social Security and Medicare Taxes	443,699
7820 State Share of Retirement Contributions	1,946,186
	<b>\$15,642,244</b>

**REVENUE FROM STATE SOURCES****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,240,154
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	187,622
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	55,000
	<b>\$1,482,776</b>

**REVENUE FROM FEDERAL SOURCES****OTHER FINANCING SOURCES**

9100 Sale of Bonds	200,000
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Amount

**OTHER FINANCING SOURCES**

9200 Proceeds from Extended-Term Financing

1,500,000

**OTHER FINANCING SOURCES**

**\$1,700,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES**

**27,215,046**

Act 1 Index (current): 3.9%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$6,134,726  
 Amount of Tax Relief for Homestead Exclusions: \$852,421  
 Total Approx. Tax Revenue: \$6,987,147  
 Approx. Tax Levy for Tax Rate Calculation: \$8,112,452  
 Allegheny Total

2016-17 Data

a. Assessed Value \$336,778,430  
 b. Real Estate Mills 23.1900  
 I. 2017-18 Data  
 c. 2015 STEB Market Value \$305,514,726  
 d. Assessed Value \$336,756,005  
 e. Assessed Value of New Constr/ Renov \$0

2016-17 Calculations

f. 2016-17 Tax Levy \$7,809,892

(a \* b)

2017-18 Calculations

g. Percent of Total Market Value 100.000000%  
 h. Rebalanced 2016-17 Tax Levy \$7,809,892

(f Total \* g)

i. Base Mills Subject to Index 23.1900

(h / a \* 1000) if no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 84.500000%  
 k. Tax Levy Needed \$8,112,452  
 (Approx. Tax Levy \* g)

I. 2017-18 Real Estate Tax Rate 24.0900

(k / d \* 1000)

m. Tax Levy Generated by Mills \$8,112,452

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$7,260,031

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$6,134,726

(n \* Est. Pct. Collection)



Act 1 Index (current): 3.9%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$6,134,726  
\$852,421  
 Amount of Tax Relief for Homestead Exclusions \$6,987,147  
 Total Approx. Tax Revenue: \$8,112,452  
 Approx. Tax Levy for Tax Rate Calculation: Allegheny Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	24.0944	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,113,934	\$8,113,934
IV. s. Millage Rate within Index? (if l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$365	
Number of Homestead/Farmstead Properties	2343	2343
Median Assessed Value of Homestead Properties		\$48,950

Act 1 Index (current): 3.9%

Calculation Method:

Approx. Tax Revenue from RE Taxes:  
 Amount of Tax Relief for Homestead Exclusions  
 Total Approx. Tax Revenue:  
 Approx. Tax Levy for Tax Rate Calculation:

Rate

\$6,134,726  
\$852,421  
 \$6,987,147  
 \$8,112,452  
 Allegheny

Total

STATE PROPERTY TAX REDUCTION ALLOCATION USED FOR: HOMESTEAD EXCLUSIONS

State Property Tax Reduction Allocation used for: Homestead Exclusions \$852,421  
 Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0  
**Amount of Tax Relief from State/Local Sources \$852,421**

Lowering RE Tax Rate \$0  
 \$852,421  
 \$0  
**\$852,421**

CODE

6111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Allegheny	336,756,005	8,112,452	852,421	84.50000%	6,134,726
<b>Totals:</b>	<b>336,756,005</b>	<b>8,112,452</b>	<b>852,421</b>	<b>84.50000%</b>	<b>6,134,726</b>

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$0.00			0
6140	Rate			Estimated Revenue
6141	\$0.00	\$0.00	0	0
6142	\$0.00	\$0.00	0	0
6143	\$5.00	\$0.00	18,000	18,000
6144	\$0.00	\$0.00	0	0
6145	\$0.00	\$0.00	0	0
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>18,000</b>	<b>18,000</b>
6150	0.500%	0.000%	800,000	800,000
6151	0.000	0.000	0	0
6152	0.500%	0.000%	70,000	70,000
6153	0.000%	0.000%	0	0
6154	0.000	0.000	0	0
6155	0.000%	0.000%	0	0
6156	1.0000	0.0000	60,000	60,000
6157	0	0	0	0

<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>930,000</b>	<b>930,000</b>
<b>Total Act 511, Current Taxes</b>	<b>Act 511 Tax Limit --&gt;</b>	<b>305,514,726 X</b>	<b>12</b>	<b>3,666,177</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> Allegheny	23.1900	24.0900	3.89%	Yes	3.9%				
6120	Current Per Capita Taxes, Section 679					3.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	3.9%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,469,240
1200 Special Programs - Elementary / Secondary	4,584,991
1300 Vocational Education	656,415
1400 Other Instructional Programs - Elementary / Secondary	642,595
1500 Nonpublic School Programs	55,443
<b>Total Instruction</b>	<b>\$16,408,684</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	627,173
2200 Support Services - Instructional Staff	340,720
2300 Support Services - Administration	1,239,174
2400 Support Services - Pupil Health	262,185
2500 Support Services - Business	514,506
2600 Operation and Maintenance of Plant Services	1,840,408
2700 Student Transportation Services	1,981,518
2800 Support Services - Central	416,803
2900 Other Support Services	10,221
<b>Total Support Services</b>	<b>\$7,232,708</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	287,900
3300 Community Services	2,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$290,400</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	10,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$10,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,192,740
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,492,740</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$27,434,532</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,124,652
200 Personnel Services - Employee Benefits	2,553,381
300 Purchased Professional and Technical Services	95,200
400 Purchased Property Services	4,868
500 Other Purchased Services	3,005,908
600 Supplies	657,497
700 Property	26,190
800 Other Objects	1,544
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,469,240</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,393,677
200 Personnel Services - Employee Benefits	909,508
300 Purchased Professional and Technical Services	568,396
500 Other Purchased Services	1,708,200
600 Supplies	4,800
800 Other Objects	410
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,584,991</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	202,140
200 Personnel Services - Employee Benefits	155,514
300 Purchased Professional and Technical Services	19,055
400 Purchased Property Services	300
500 Other Purchased Services	273,806
600 Supplies	5,100
700 Property	500
<b>Total Vocational Education</b>	<b>\$656,415</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,595
300 Purchased Professional and Technical Services	300,000
500 Other Purchased Services	328,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$642,595</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	55,443
<b>Total Nonpublic School Programs</b>	<b>\$55,443</b>
<b>Total Instruction</b>	<b>\$16,408,684</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	380,932
200 Personnel Services - Employee Benefits	212,906
300 Purchased Professional and Technical Services	12,235
500 Other Purchased Services	2,600

<u>Description</u>	<u>Amount</u>
600 Supplies	14,900
800 Other Objects	3,600
<b>Total Support Services - Students</b>	<b>\$627,173</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	172,660
200 Personnel Services - Employee Benefits	111,841
300 Purchased Professional and Technical Services	5,225
400 Purchased Property Services	3,500
500 Other Purchased Services	3,750
600 Supplies	37,304
700 Property	4,940
800 Other Objects	1,500
<b>Total Support Services - Instructional Staff</b>	<b>\$340,720</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	498,081
200 Personnel Services - Employee Benefits	383,138
300 Purchased Professional and Technical Services	275,500
400 Purchased Property Services	500
500 Other Purchased Services	27,300
600 Supplies	18,655
700 Property	1,000
800 Other Objects	35,000
<b>Total Support Services - Administration</b>	<b>\$1,239,174</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	132,350
200 Personnel Services - Employee Benefits	97,400
300 Purchased Professional and Technical Services	26,935
400 Purchased Property Services	150
500 Other Purchased Services	1,350
600 Supplies	4,000
<b>Total Support Services - Pupil Health</b>	<b>\$262,185</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	201,895
200 Personnel Services - Employee Benefits	158,911
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	112,200
500 Other Purchased Services	11,000
600 Supplies	14,000
700 Property	4,500
800 Other Objects	2,000
<b>Total Support Services - Business</b>	<b>\$514,506</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	651,675
200 Personnel Services - Employee Benefits	394,106
300 Purchased Professional and Technical Services	74,500

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	136,550
500 Other Purchased Services	149,155
600 Supplies	384,422
700 Property	46,500
800 Other Objects	3,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,840,408</b>
<b>2700 Student Transportation Services</b>	
300 Purchased Professional and Technical Services	16,000
400 Purchased Property Services	200
500 Other Purchased Services	1,961,818
600 Supplies	3,500
<b>Total Student Transportation Services</b>	<b>\$1,981,518</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	136,122
200 Personnel Services - Employee Benefits	80,381
300 Purchased Professional and Technical Services	19,500
500 Other Purchased Services	10,600
600 Supplies	69,000
700 Property	101,000
800 Other Objects	200
<b>Total Support Services - Central</b>	<b>\$416,803</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	10,221
<b>Total Other Support Services</b>	<b>\$10,221</b>
<b>Total Support Services</b>	<b>\$7,232,708</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	99,658
200 Personnel Services - Employee Benefits	42,470
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	10,000
500 Other Purchased Services	42,672
600 Supplies	25,000
800 Other Objects	3,100
<b>Total Student Activities</b>	<b>\$287,900</b>
<b>3300 Community Services</b>	
600 Supplies	2,500
<b>Total Community Services</b>	<b>\$2,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$290,400</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	10,000



Description	Amount
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$10,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$10,000</b>
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	467,190
900 Other Uses of Funds	2,725,550
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,192,740</b>
5900 Budgetary Reserve	
800 Other Objects	300,000
<b>Total Budgetary Reserve</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,492,740</b>
<b>TOTAL EXPENDITURES</b>	<b>\$27,434,532</b>

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	58,000	
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	94,072	
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	722,214	650,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	325,000	
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

**\$1,199,286**

**\$650,000**

Total Cash and Short-Term Investments

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

Permanent Fund

Total Long-Term Investments

**TOTAL CASH AND INVESTMENTS**

\$1,199,286

\$650,000

06/30/2017 Estimate

06/30/2018 Projection

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	17,976,944	16,432,942
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	86,000	25,000
0540 Accumulated Compensated Absences	120,225	100,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities	669,254	669,254
<b>Total General Fund</b>	<b>\$18,852,423</b>	<b>\$17,227,196</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2017-2018 Final General Fund Budget

LEA : 103028853 Sto-Rox SD

Printed 5/25/2017 5:11:30 PM

06/30/2017 Estimate 06/30/2018 Projection

Long-Term Indebtedness

- 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

06/30/2017 Estimate      06/30/2018 Projection

Long-Term Indebtedness

- 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**

2017-2018 Final General Fund Budget

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06/30/2017 Estimate

06/30/2018 Projection

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

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





06/30/2017 Estimate 06/30/2018 Projection

1,500,000

**Short-Term Payables**

- 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

\$1,500,000

**Total Short-Term Payables**

\$20,352,423

**TOTAL INDEBTEDNESS**

\$17,227,196

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Amounts

Account Description

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

(219,486)

(\$219,486)

Total Ending Fund Balance - Committed, Assigned, and Unassigned

5900 Budgetary Reserve

300,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$80,514