

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2017



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Crystal M Zahand

Contact Person

czahand@charleroisd.org

Email Address

6-27-17

Date

6-27-17

Date

6-27-17

Date

(724)483-3509

Telephone

Extn :1216

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Charleroi SD	COUNTY : Washington	AUN : 101631803
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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

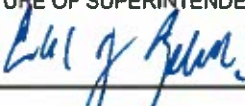
If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$23550000
Ending Unassigned Fund Balance	\$554259
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.4%

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 May 23, 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 : Charleroi SD	County : Washington	AUN Number : 101631803
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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 <i>Kenneth R. Wilts</i>	DATE 05-23-17
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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>
1480	Tax Data: County 1 - Current Year Tax Levy cannot increase by more than (100% + Prior Year's Index) from the previous year if a countywide reassessment was indicated. County 1 - Current Year Tax Levy: \$8,420,073.00 County 1 - Prior Year Tax Levy: \$8,127,018.00	Amount of Certified Taxable value needs updated to \$56,832,294 per latest county data
3015	Beginning Fund Balance: No data reported in Account Codes 0830,0840,0850. Please enter an explanation.	No fund balance is available for appropriation.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	128,384
0820 Restricted Fund Balance	554,259
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	9,429,820
7000 Revenue from State Sources	13,521,180
8000 Revenue from Federal Sources	599,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,550,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$23,550,000</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,220,615
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	12,000
6114 Payments in Lieu of Current Taxes - State / Local	12,500
6140 Current Act 511 Taxes - Flat Rate Assessments	52,500
6150 Current Act 511 Taxes - Proportional Assessments	1,270,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,450,405
6500 Earnings on Investments	7,600
6700 Revenues from LEA Activities	53,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	290,500
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	1,000
6990 Refunds and Other Miscellaneous Revenue	29,500
REVENUE FROM LOCAL SOURCES	\$9,429,820
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,907,542
7271 Special Education funds for School-Aged Pupils	1,157,887
7311 Pupil Transportation Subsidy	492,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	908,551
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	643,864
7505 Ready to Learn Block Grant	321,336
7810 State Share of Social Security and Medicare Taxes	500,000
7820 State Share of Retirement Contributions	1,550,000
REVENUE FROM STATE SOURCES	\$13,521,180
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	485,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	94,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
REVENUE FROM FEDERAL SOURCES	\$599,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,550,000

Act 1 Index (current): 3.7% | Act 1 Index (prior): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$6,220,615
Amount of Tax Relief for Homestead Exclusions	<u>\$644,304</u>
Total Approx. Tax Revenue:	\$6,864,919
Approx. Tax Levy for Tax Rate Calculation:	\$8,420,073

Washington

Total

2016-17 Data		
a. Assessed Value	\$56,832,294	\$56,832,294
b. Real Estate Mills	143.0000	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$385,930,730	\$385,930,730
d. Assessed Value	\$531,885,900	\$531,885,900
e. Assessed Value of New Constr/ Renov	\$33,970	\$33,970
2016-17 Calculations		
f. 2016-17 Tax Levy	\$8,127,018	\$8,127,018
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$8,127,018	\$8,127,018
(f Total * g)		
i. Base Mills Subject to Index	15.2806	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	80.00000%	80.00000%
k. Tax Levy Needed	\$8,420,073	\$8,420,073
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	15.8306	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,420,073	\$8,420,073
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,775,769
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,220,615
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7% | Act 1 Index (prior): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,220,615	
Amount of Tax Relief for Homestead Exclusions	<u>\$644,304</u>	
Total Approx. Tax Revenue:	\$6,864,919	
Approx. Tax Levy for Tax Rate Calculation:	\$8,420,073	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.8307	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,420,126	\$8,420,126
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	\$13,001.00	
Number of Homestead/Farmstead Properties	3128	3128
Median Assessed Value of Homestead Properties		\$81,300

Act 1 Index (current): 3.7% | Act 1 Index (prior): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,220,615
Amount of Tax Relief for Homestead Exclusions	<u>\$644,304</u>
Total Approx. Tax Revenue:	\$6,864,919
Approx. Tax Levy for Tax Rate Calculation:	\$8,420,073
	Washington Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$643,864	Lowering RE Tax Rate	\$0	\$643,864
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$440			\$440
Amount of Tax Relief from State/Local Sources				\$644,304

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>
Washington	531,885,900	15.8306	8,420,073			80.00000%	
Totals:	531,885,900		8,420,073	644,304	7,775,769	80.00000%	6,220,615

	<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>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	35,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	17,500
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 52,500 52,500

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,115,000	1,115,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	105,000	105,000
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	0.7500	0.000	50,000	50,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,270,000 1,270,000

Total Act 511, Current Taxes 1,322,500

Act 511 Tax Limit -->	385,930,730	12	4,631,169
	Market Value	Mills	(511 Limit)

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>									
	Washington	15.2806	15.8306	3.60%	Yes	3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	3.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,797,579
1200 Special Programs - Elementary / Secondary	3,123,319
1300 Vocational Education	512,162
1400 Other Instructional Programs - Elementary / Secondary	64,250
1500 Nonpublic School Programs	4,500
Total Instruction	\$13,501,810
2000 Support Services	
2100 Support Services - Students	836,554
2200 Support Services - Instructional Staff	431,807
2300 Support Services - Administration	1,488,087
2400 Support Services - Pupil Health	310,818
2500 Support Services - Business	302,299
2600 Operation and Maintenance of Plant Services	1,761,830
2700 Student Transportation Services	1,077,642
2800 Support Services - Central	505,749
Total Support Services	\$6,714,786
3000 Operation of Non-Instructional Services	
3200 Student Activities	429,198
3300 Community Services	3,000
Total Operation of Non-Instructional Services	\$432,198
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,901,206
Total Other Expenditures and Financing Uses	\$2,901,206
Total Estimated Expenditures and Other Financing Uses	\$23,550,000

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,404,620
200 Personnel Services - Employee Benefits	3,715,033
300 Purchased Professional and Technical Services	34,300
400 Purchased Property Services	89,698
500 Other Purchased Services	334,075
600 Supplies	202,493
800 Other Objects	17,360
Total Regular Programs - Elementary / Secondary	\$9,797,579
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,295,035
200 Personnel Services - Employee Benefits	767,416
300 Purchased Professional and Technical Services	591,518
500 Other Purchased Services	447,850
600 Supplies	20,000
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	\$3,123,319
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	500
500 Other Purchased Services	504,662
Total Vocational Education	\$512,162
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	500
300 Purchased Professional and Technical Services	57,000
500 Other Purchased Services	4,750
Total Other Instructional Programs - Elementary / Secondary	\$64,250
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	4,500
Total Nonpublic School Programs	\$4,500
Total Instruction	\$13,501,810
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	437,686
200 Personnel Services - Employee Benefits	262,103
300 Purchased Professional and Technical Services	126,600
400 Purchased Property Services	1,000
500 Other Purchased Services	1,800
600 Supplies	5,555
800 Other Objects	1,810
Total Support Services - Students	\$836,554

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	257,950
200 Personnel Services - Employee Benefits	169,118
500 Other Purchased Services	2,000
600 Supplies	2,739
Total Support Services - Instructional Staff	\$431,807
2300 Support Services - Administration	
100 Personnel Services - Salaries	790,121
200 Personnel Services - Employee Benefits	520,657
300 Purchased Professional and Technical Services	92,000
400 Purchased Property Services	4,200
500 Other Purchased Services	41,850
600 Supplies	31,259
800 Other Objects	8,000
Total Support Services - Administration	\$1,488,087
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	154,487
200 Personnel Services - Employee Benefits	99,641
300 Purchased Professional and Technical Services	50,300
400 Purchased Property Services	2,700
500 Other Purchased Services	120
600 Supplies	3,570
Total Support Services - Pupil Health	\$310,818
2500 Support Services - Business	
100 Personnel Services - Salaries	129,544
200 Personnel Services - Employee Benefits	95,435
300 Purchased Professional and Technical Services	29,500
400 Purchased Property Services	9,420
500 Other Purchased Services	4,300
600 Supplies	25,500
800 Other Objects	8,600
Total Support Services - Business	\$302,299
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	642,696
200 Personnel Services - Employee Benefits	405,030
300 Purchased Professional and Technical Services	100,900
400 Purchased Property Services	128,660
500 Other Purchased Services	84,300
600 Supplies	333,750
700 Property	66,344
800 Other Objects	150
Total Operation and Maintenance of Plant Services	\$1,761,830
2700 Student Transportation Services	
100 Personnel Services - Salaries	422,791
200 Personnel Services - Employee Benefits	266,351

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	14,700
500 Other Purchased Services	74,050
600 Supplies	161,650
700 Property	136,000
800 Other Objects	1,100
Total Student Transportation Services	\$1,077,642
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	133,872
200 Personnel Services - Employee Benefits	95,556
300 Purchased Professional and Technical Services	20,100
400 Purchased Property Services	42,703
500 Other Purchased Services	31,550
600 Supplies	152,007
700 Property	29,961
Total Support Services - Central	\$505,749
Total Support Services	\$6,714,786
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	218,000
200 Personnel Services - Employee Benefits	48,138
300 Purchased Professional and Technical Services	82,410
400 Purchased Property Services	9,400
500 Other Purchased Services	2,250
600 Supplies	60,200
800 Other Objects	8,800
Total Student Activities	\$429,198
3300 <u>Community Services</u>	
800 Other Objects	3,000
Total Community Services	\$3,000
Total Operation of Non-Instructional Services	\$432,198
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	637,890
900 Other Uses of Funds	2,263,316
Total Debt Service / Other Expenditures and Financing Uses	\$2,901,206
Total Other Expenditures and Financing Uses	\$2,901,206
TOTAL EXPENDITURES	\$23,550,000

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	1,000,000	1,000,000
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		
Total Cash and Short-Term Investments	\$1,000,000	\$1,000,000

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	500,000	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		
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	\$500,000	\$500,000
TOTAL CASH AND INVESTMENTS	\$1,500,000	\$1,500,000

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	65,000,000	65,000,000
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 Noncurrent Liabilities		

Total General Fund	\$65,000,000	\$65,000,000
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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 Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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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 Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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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 Noncurrent Liabilities		

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

2017-2018 Final General Fund Budget

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 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 Noncurrent Liabilities

Total Permanent Fund		
Total Long-Term Indebtedness	\$65,000,000	\$65,000,000

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	\$65,000,000	\$65,000,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	128,384
0820 Restricted Fund Balance	554,259
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$682,643