

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/17/2017

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

John M Zahorchak

(412)798-6356

Extn :

Contact Person

Telephone

Extension

zahorchakj@pbsd.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 : Plum Borough SD	COUNTY : Allegheny	AUN : 103027503
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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	\$65472180
Ending Unassigned Fund Balance	\$-4105679
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-6.3%

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)

School District Name : Plum Borough SD	County : Allegheny	AUN Number : 103027503
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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>Kevin Douddell</i>	DATE 5/17/17
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Negative 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.	Negative fund balance

ITEM

AMOUNTS

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

- 0810 Nonspendable Fund Balance
- 0820 Restricted Fund Balance
- 0830 Committed Fund Balance
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

(4,105,679)

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

(\$4,105,679)

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

34,743,790
 26,572,360
 1,238,162
 2,917,868

Total Estimated Revenues And Other Financing Sources

\$65,472,180

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

\$61,366,501

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	28,000,011
6112 Interim Real Estate Taxes	34,999
6113 Public Utility Realty Taxes	35,000
6120 Current Per Capita Taxes, Section 679	85,000
6140 Current Act 511 Taxes - Flat Rate Assessments	113,000
6150 Current Act 511 Taxes - Proportional Assessments	4,082,601
6400 Delinquencies on Taxes Levied / Assessed by the LEA	968,797
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	94,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	415,782
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	30,000
6940 Tuition from Patrons	103,000
6960 Services Provided Other Local Governmental Units / LEAs	675,000
6980 Revenue from Community Services Activities	25,000
6990 Refunds and Other Miscellaneous Revenue	46,600
REVENUE FROM LOCAL SOURCES	\$34,743,790
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	12,948,909
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	2,426,643
7311 Pupil Transportation Subsidy	1,417,225
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	498,663
7330 Health Services (Medical, Dental, Nurse, Act 25)	73,300
7340 State Property Tax Reduction Allocation	1,653,244
7505 Ready to Learn Block Grant	618,344
7810 State Share of Social Security and Medicare Taxes	1,312,603
7820 State Share of Retirement Contributions	5,588,429
REVENUE FROM STATE SOURCES	\$26,572,360
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	437,572
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	360,695
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	99,895
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	65,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	270,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$1,238,162
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	2,917,868
OTHER FINANCING SOURCES	\$2,917,868
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	65,472,180

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$28,000,011
Amount of Tax Relief for Homestead Exclusions	<u>\$1,653,244</u>
Total Approx. Tax Revenue:	\$29,653,255
Approx. Tax Levy for Tax Rate Calculation:	\$31,688,769

Allegheny

Total

2016-17 Data

a. Assessed Value	\$1,533,532,854	\$1,533,532,854
b. Real Estate Mills	19.3770	

I. 2017-18 Data

c. 2015 STEB Market Value	\$1,354,754,417	\$1,354,754,417
d. Assessed Value	\$1,565,418,594	\$1,565,418,594
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations

f. 2016-17 Tax Levy	\$29,715,266	\$29,715,266
(a * b)		

2017-18 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$29,715,266	\$29,715,266
(f Total * g)		
i. Base Mills Subject to Index	19.3770	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	93.22298%	93.22298%
k. Tax Levy Needed	\$31,688,769	\$31,688,769
(Approx. Tax Levy * g)		

I. 2017-18 Real Estate Tax Rate 20.2430

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$31,688,769	\$31,688,769
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,035,525
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,000,011
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,000,011	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,653,244</u>	
Total Approx. Tax Revenue:	\$29,653,255	
Approx. Tax Levy for Tax Rate Calculation:	\$31,688,769	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.0358	
q. Mills In Excess of Index (if l > p), (l - p))	0.2072	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,364,414	\$31,364,414
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$324,355	\$324,355
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$302,373	\$302,373

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$10,462	
Number of Homestead/Farmstead Properties	7806	7806
Median Assessed Value of Homestead Properties		\$110,000

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,000,011
Amount of Tax Relief for Homestead Exclusions	<u>\$1,653,244</u>
Total Approx. Tax Revenue:	\$29,653,255
Approx. Tax Levy for Tax Rate Calculation:	\$31,688,769

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,653,244	Lowering RE Tax Rate	\$1,653,244		\$3,306,488
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$3,306,488

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>
Allegheny	1,565,418,594	20.2430	31,688,769			93.22298%	
Totals:	1,565,418,594		31,688,769	1,653,244	30,035,525	93.22298%	28,000,011

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		85,000
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	93,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	35,000
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 128,000 113,000

	<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%	3,807,601	3,807,601
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	275,000	275,000
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

Total Current Act 511 Taxes – Proportional Assessments 4,082,601 4,082,601

Total Act 511, Current Taxes 4,195,601

Act 511 Tax Limit -->	1,354,754,417	12	16,257,053
	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> Allegheny	19.3770	20.2430	4.47%	No	3.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,240,257
1200 Special Programs - Elementary / Secondary	6,246,473
1300 Vocational Education	768,612
1400 Other Instructional Programs - Elementary / Secondary	82,562
Total Instruction	\$39,337,904
2000 Support Services	
2100 Support Services - Students	1,779,350
2200 Support Services - Instructional Staff	777,886
2300 Support Services - Administration	3,095,049
2400 Support Services - Pupil Health	791,976
2500 Support Services - Business	396,272
2600 Operation and Maintenance of Plant Services	5,064,774
2700 Student Transportation Services	3,249,373
2800 Support Services - Central	1,117,057
Total Support Services	\$16,271,737
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,049,722
3300 Community Services	265,365
Total Operation of Non-Instructional Services	\$1,315,087
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,252,452
5900 Budgetary Reserve	295,000
Total Other Expenditures and Financing Uses	\$8,547,452
Total Estimated Expenditures and Other Financing Uses	\$65,472,180

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	18,833,179
200 Personnel Services - Employee Benefits	11,419,674
300 Purchased Professional and Technical Services	520,497
400 Purchased Property Services	200,800
500 Other Purchased Services	872,237
600 Supplies	381,570
700 Property	12,300
Total Regular Programs - Elementary / Secondary	\$32,240,257
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,594,707
200 Personnel Services - Employee Benefits	1,415,498
300 Purchased Professional and Technical Services	881,420
500 Other Purchased Services	1,271,348
600 Supplies	83,500
Total Special Programs - Elementary / Secondary	\$6,246,473
1300 <u>Vocational Education</u>	
500 Other Purchased Services	757,412
800 Other Objects	11,200
Total Vocational Education	\$768,612
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	57,999
200 Personnel Services - Employee Benefits	24,063
500 Other Purchased Services	500
Total Other Instructional Programs - Elementary / Secondary	\$82,562
Total Instruction	\$39,337,904
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,066,072
200 Personnel Services - Employee Benefits	614,628
300 Purchased Professional and Technical Services	90,000
500 Other Purchased Services	2,150
600 Supplies	4,700
800 Other Objects	1,800
Total Support Services - Students	\$1,779,350
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	460,068
200 Personnel Services - Employee Benefits	252,450
500 Other Purchased Services	13,000
600 Supplies	48,768
700 Property	3,600
Total Support Services - Instructional Staff	\$777,886

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,790,047
200 Personnel Services - Employee Benefits	1,003,397
300 Purchased Professional and Technical Services	228,005
500 Other Purchased Services	40,300
600 Supplies	25,400
800 Other Objects	7,900
Total Support Services - Administration	\$3,095,049
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	471,276
200 Personnel Services - Employee Benefits	254,497
300 Purchased Professional and Technical Services	35,297
400 Purchased Property Services	17,856
500 Other Purchased Services	50
600 Supplies	13,000
Total Support Services - Pupil Health	\$791,976
2500 Support Services - Business	
100 Personnel Services - Salaries	238,028
200 Personnel Services - Employee Benefits	156,844
500 Other Purchased Services	1,000
800 Other Objects	400
Total Support Services - Business	\$396,272
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,818,849
200 Personnel Services - Employee Benefits	1,209,678
300 Purchased Professional and Technical Services	144,252
400 Purchased Property Services	1,218,878
500 Other Purchased Services	218,701
600 Supplies	443,916
700 Property	8,500
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$5,064,774
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,528,750
200 Personnel Services - Employee Benefits	788,623
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	10,500
500 Other Purchased Services	401,500
600 Supplies	512,000
Total Student Transportation Services	\$3,249,373
2800 Support Services - Central	
100 Personnel Services - Salaries	290,502
200 Personnel Services - Employee Benefits	168,682
300 Purchased Professional and Technical Services	102,133
400 Purchased Property Services	81,960

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,500
600 Supplies	312,280
700 Property	160,000
Total Support Services - Central	\$1,117,057
Total Support Services	\$16,271,737
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	560,805
200 Personnel Services - Employee Benefits	252,047
300 Purchased Professional and Technical Services	75,500
400 Purchased Property Services	10,500
500 Other Purchased Services	29,000
600 Supplies	56,625
700 Property	54,450
800 Other Objects	10,795
Total Student Activities	\$1,049,722
3300 Community Services	
100 Personnel Services - Salaries	156,559
200 Personnel Services - Employee Benefits	63,806
300 Purchased Professional and Technical Services	45,000
Total Community Services	\$265,365
Total Operation of Non-Instructional Services	\$1,315,087
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	8,252,452
Total Debt Service / Other Expenditures and Financing Uses	\$8,252,452
5900 Budgetary Reserve	
800 Other Objects	295,000
Total Budgetary Reserve	\$295,000
Total Other Expenditures and Financing Uses	\$8,547,452
TOTAL EXPENDITURES	\$65,472,180

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	225,000	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	1,500,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	85,000
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		

Total Cash and Short-Term Investments	\$1,825,000	\$1,585,000
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Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	300,000	300,000
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	2,500,000	3,500,000
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	\$2,800,000	\$3,800,000
TOTAL CASH AND INVESTMENTS	\$4,625,000	\$5,385,000

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	104,750,000	106,925,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	228,354	214,989
0540 Accumulated Compensated Absences	239,225	155,860
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,300,000	7,100,000
0599 Other Long-Term Liabilities		

Total General Fund	\$112,517,579	\$114,395,849
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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 Long-Term 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 Long-Term 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 Long-Term 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 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

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 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

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 Permanent Fund		
Total Long-Term Indebtedness	\$112,517,579	\$114,395,849

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	\$112,517,579	\$114,395,849
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(4,105,679)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$4,105,679)
5900 Budgetary Reserve	295,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$3,810,679)