

# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## 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

Paul Slomer  
Contact Person

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Telephone

Ext'n :1608  
Extension

slomerp@southbutler.net  
Email Address

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : South Butler County SD	County : Butler	AUN Number : 104107803
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

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

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2016-2017 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

<b>SCHOOL DISTRICT :</b> South Butler County SD	<b>COUNTY :</b> Butler	<b>AUN :</b> 104107803
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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:

<b>Total Budgeted Expenditures</b>	<b>Fund Balance % Limit (less than or equal to)</b>
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 2016-2017 (compared to 2015-2016 )?

Yes   
No

If yes, see information below, taken from the 2016-2017 General Fund Budget.

Total Budgeted Expenditures	\$36537664
Ending Unassigned Fund Balance	\$2334061
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.4%

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

Yes   
No

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

<b>SIGNATURE OF SUPERINTENDENT</b>	<b>DATE</b>
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DUE DATE: AUGUST 15, 2016

**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	2,000,000	
0850 Unassigned Fund Balance	4,062,495	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>6,062,495</u></b>

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	19,763,012
7000 Revenue from State Sources	14,741,218
8000 Revenue from Federal Sources	305,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>34,809,230</u></b>

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

**40,871,725**

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	15,369,284
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	21,000
6114 Payments in Lieu of Current Taxes - State / Local	136,698
6120 Current Per Capita Taxes, Section 679	56,000
6140 Current Act 511 Taxes - Flat Rate Assessments	86,000
6150 Current Act 511 Taxes - Proportional Assessments	2,595,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	583,000
6500 Earnings on Investments	40,030
6700 Revenues from LEA Activities	130,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	400,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	28,000
6990 Refunds and Other Miscellaneous Revenue	153,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>19,763,012</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	7,488,537
7160 Tuition for Orphans Subsidy	36,000
7271 Special Education funds for School-Aged Pupils	1,470,000
7310 Transportation (Pupil and Nonpublic/CS)	1,665,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	400,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	51,000
7340 State Property Tax Reduction Allocation	594,903
7505 Ready to Learn Block Grant	283,000
7810 State Share of Social Security and Medicare Taxes	558,884
7820 State Share of Retirement Contributions	2,193,894
<b>REVENUE FROM STATE SOURCES</b>	<b>14,741,218</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	210,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	85,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>305,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>34,809,230</b>

Act 1 Index (current): 3.0%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$15,369,284  
 Amount of Tax Relief for Homestead Exclusions \$595,141  
 Total Approx. Tax Revenue: \$15,964,425  
 Approx. Tax Levy for Tax Rate Calculation: \$16,747,830

Butler Total

**2015-16 Data**

a. Assessed Value	\$174,757,940	\$174,757,940
b. Real Estate Mills	93.2750	

**I. 2016-17 Data**

c. 2014 STEB Market Value	\$1,223,199,749	\$1,223,199,749
d. Assessed Value	\$177,648,686	\$177,648,686
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2015-16 Calculations**

f. 2015-16 Tax Levy	\$16,300,547	\$16,300,547
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**2016-17 Calculations**

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2015-16 Tax Levy	\$16,300,547	\$16,300,547
(f Total * g)		
i. Base Mills Subject to Index	93.2750	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	95.150000%	95.150000%
k. Tax Levy Needed	\$16,747,830	\$16,747,830
(Approx. Tax Levy * g)		

**I. 2016-17 Real Estate Tax Rate**

(k / d * 1000)	94.2750	
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**III.**

m. Tax Levy Generated by Mills	\$16,747,830	\$16,747,830
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$16,152,689	\$16,152,689
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	\$15,369,284	\$15,369,284
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$15,369,284	Rate
Amount of Tax Relief for Homestead Exclusions	\$595,141	
Total Approx. Tax Revenue:	\$15,964,425	
Approx. Tax Levy for Tax Rate Calculation:	\$16,747,830	
	Butler	Total

Index Maximums	
p. Maximum Mills Based On Index (i * (1 + Index))	96.0732
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,067,278
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
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0

Information Related to Property Tax Relief	
V. Assessed Value Exclusion per Homestead	\$1,226
Number of Homestead/Farmstead Properties	5138
Median Assessed Value of Homestead Properties	\$19,795

AUN: 104107803 South Butler County SD

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

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Page - 3 of 3

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$15,369,284

Amount of Tax Relief for Homestead Exclusions

\$595,141

Total Approx. Tax Revenue:

\$15,964,425

Approx. Tax Levy for Tax Rate Calculation:

\$16,747,830

Total

Butler

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$594,903

\$0

\$594,903

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

\$238

\$238

Amount of Tax Relief from State/Local Sources

\$595,141



CODE

6111	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
		Butler	177,648,686	94.2750	16,747,830	595,141	16,152,689	95.15000%	15,369,284
<b>Totals:</b>			<b>177,648,686</b>		<b>16,747,830</b>	<b>=</b>	<b>16,152,689</b>	<b>X</b>	<b>=</b>

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$5.00			56,000
6140				
6141	\$5.00	\$0.00	56,000	56,000
6142	\$0.00	\$0.00	0	0
6143	\$5.00	\$0.00	30,000	30,000
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>86,000</b>	<b>86,000</b>
6150	0.500%			
6151	0.000%	0.000%	2,335,000	2,335,000
6152	0.000%	0.000%	0	0
6153	0.500%	0.000%	260,000	260,000
6154	0.000%	0.000%	0	0
6155	0.000%	0.000%	0	0
6156	0.000%	0.000%	0	0
6157	0.000%	0.000%	0	0
6159	0	0	0	0

	Act 511 Tax Limit	Market Value	Mills
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			
<b>Total Act 511, Current Taxes</b>	<b>1,223,199,749</b>	<b>X</b>	<b>12</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
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u>									
	Butler									
6120	Current Per Capita Taxes, Section 679	93.2750	94.2750	1.08%	Yes	3.0%				
	<u>Current Act 511 Taxes - Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6144	Current Act 511 Trailer Taxes					3.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.0%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.0%				
	<u>Current Act 511 Taxes - Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6152	Current Act 511 Occupation Taxes					3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6154	Current Act 511 Amusement Taxes					3.0%				
6155	Current Act 511 Business Privilege Taxes					3.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.0%				
6157	Current Act 511 Mercantile Taxes					3.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.0%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,696,979
1200 Special Programs - Elementary / Secondary	3,727,487
1300 Vocational Education	1,386,394
1400 Other Instructional Programs - Elementary / Secondary	39,937
<b>Total Instruction</b>	<b>19,850,797</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	865,032
2200 Support Services - Instructional Staff	2,021,492
2300 Support Services - Administration	2,320,828
2400 Support Services - Pupil Health	325,150
2500 Support Services - Business	505,829
2600 Operation and Maintenance of Plant Services	3,064,374
2700 Student Transportation Services	2,617,530
2800 Support Services - Central	169,814
2900 Other Support Services	39,000
<b>Total Support Services</b>	<b>11,929,049</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,016,343
<b>Total Operation of Non-Instructional Services</b>	<b>1,016,343</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,541,475
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>3,741,475</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>36,537,664</b>

Description	Amount
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,165,072
200 Personnel Services - Employee Benefits	5,351,720
300 Purchased Professional and Technical Services	360,322
400 Purchased Property Services	83,204
500 Other Purchased Services	339,770
600 Supplies	362,847
700 Property	25,190
800 Other Objects	8,854
<b>Total Regular Programs - Elementary / Secondary</b>	<b>14,696,979</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,479,816
200 Personnel Services - Employee Benefits	971,871
300 Purchased Professional and Technical Services	624,435
500 Other Purchased Services	624,500
600 Supplies	24,840
700 Property	2,000
800 Other Objects	25
<b>Total Special Programs - Elementary / Secondary</b>	<b>3,727,487</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	532,047
200 Personnel Services - Employee Benefits	339,496
300 Purchased Professional and Technical Services	1,800
400 Purchased Property Services	2,269
500 Other Purchased Services	452,775
600 Supplies	45,250
700 Property	4,222
800 Other Objects	8,535
<b>Total Vocational Education</b>	<b>1,386,394</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	22,434
200 Personnel Services - Employee Benefits	8,453
600 Supplies	9,050
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>39,937</b>
<b>Total Instruction</b>	<b>19,850,797</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	457,992
200 Personnel Services - Employee Benefits	350,809
300 Purchased Professional and Technical Services	37,350
400 Purchased Property Services	6,256
500 Other Purchased Services	1,000

<u>Description</u>	<u>Amount</u>
600 Supplies	11,465
800 Other Objects	160
<b>Total Support Services - Students</b>	<b>865,032</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	510,789
200 Personnel Services - Employee Benefits	313,157
300 Purchased Professional and Technical Services	265,158
400 Purchased Property Services	126,700
500 Other Purchased Services	37,000
600 Supplies	199,200
700 Property	567,588
800 Other Objects	1,900
<b>Total Support Services - Instructional Staff</b>	<b>2,021,492</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,223,265
200 Personnel Services - Employee Benefits	756,903
300 Purchased Professional and Technical Services	243,095
400 Purchased Property Services	23,575
500 Other Purchased Services	28,990
600 Supplies	13,600
700 Property	2,500
800 Other Objects	28,900
<b>Total Support Services - Administration</b>	<b>2,320,828</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	185,113
200 Personnel Services - Employee Benefits	125,937
300 Purchased Professional and Technical Services	1,400
400 Purchased Property Services	250
600 Supplies	8,550
700 Property	3,900
<b>Total Support Services - Pupil Health</b>	<b>325,150</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	234,671
200 Personnel Services - Employee Benefits	144,553
300 Purchased Professional and Technical Services	14,700
400 Purchased Property Services	55,895
500 Other Purchased Services	21,220
600 Supplies	22,302
700 Property	1,500
800 Other Objects	10,988
<b>Total Support Services - Business</b>	<b>505,829</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,276,417
200 Personnel Services - Employee Benefits	955,074
300 Purchased Professional and Technical Services	10,840

Description	Amount
400 Purchased Property Services	464,951
500 Other Purchased Services	104,390
600 Supplies	242,302
700 Property	10,000
800 Other Objects	400
<b>Total Operation and Maintenance of Plant Services</b>	<b>3,064,374</b>
<b>2700 Student Transportation Services</b>	
300 Purchased Professional and Technical Services	2,200
400 Purchased Property Services	100
500 Other Purchased Services	2,613,330
600 Supplies	1,500
800 Other Objects	400
<b>Total Student Transportation Services</b>	<b>2,617,530</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	84,165
200 Personnel Services - Employee Benefits	56,256
300 Purchased Professional and Technical Services	8,575
500 Other Purchased Services	12,450
600 Supplies	7,960
800 Other Objects	408
<b>Total Support Services - Central</b>	<b>169,814</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	39,000
<b>Total Other Support Services</b>	<b>39,000</b>
<b>3000 Operation of Non-Instructional Services</b>	<b>11,929,049</b>
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	439,568
200 Personnel Services - Employee Benefits	212,411
300 Purchased Professional and Technical Services	73,125
400 Purchased Property Services	39,500
500 Other Purchased Services	109,075
600 Supplies	110,634
700 Property	13,100
800 Other Objects	18,930
<b>Total Student Activities</b>	<b>1,016,343</b>
<b>Total Operation of Non-Instructional Services</b>	<b>1,016,343</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	312,756
900 Other Uses of Funds	3,228,719
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>3,541,475</b>
5900 Budgetary Reserve	

Description	Amount
800 Other Objects	200,000
Total Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	3,741,475
<b>TOTAL EXPENDITURES</b>	<b>36,537,664</b>

<u>Cash and Short-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	4,000,000	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>4,000,000</b>	<b>4,000,000</b>
<u>Long-Term Investments</u>		
General Fund	2,000,000	2,000,000
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		



Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2016 Estimate

2,000,000

6,000,000

06/30/2017 Projection

2,000,000

6,000,000

Long-Term Indebtedness	06/30/2016 Estimate	06/30/2017 Projection
<b>General Fund</b>		
0510 Bonds Payable	11,510,000	9,610,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	713,840	398,880
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,753,081	1,746,851
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>13,976,921</b>	<b>11,755,731</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		

Long-Term Indebtedness 06/30/2016 Estimate 06/30/2017 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

2016-2017 Final General Fund Budget (PDE-2028)

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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**

06/30/2016 Estimate

06/30/2017 Projection

06/30/2016 Estimate 06/30/2017 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

Long-Term Indebtedness	06/30/2016 Estimate	06/30/2017 Projection
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>13,976,921</b>	<b>11,755,731</b>
<b>Total Long-Term Indebtedness</b>		

2016-2017 Final General Fund Budget (PDE-2026)

LEA : 104107803 South Butler County SD

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	06/30/2016 Estimate	06/30/2017 Projection
<b>Short-Term Payables</b>		
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		
<b>Total Short-Term Payables</b>	<b>13,976,921</b>	<b>11,755,731</b>
<b>TOTAL INDEBTEDNESS</b>	<b>13,976,921</b>	<b>11,755,731</b>

**Account Description** **Amounts**

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance 2,000,000

0850 Unassigned Fund Balance 2,334,061

**Total Ending Fund Balance - Committed, Assigned, and Unassigned 4,334,061**

**5900 Budgetary Reserve 200,000**

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve 4,534,061**