

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

6/27/17

Date



Secretary of the Board - Original Signature Required

6/27/17

Date



Chief School Administrator - Original Signature Required

6/27/17

Date

William P Stropkaj

Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Keystone Oaks SD	COUNTY : Allegheny	AUN : 103025002
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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

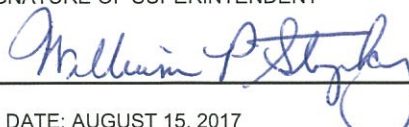
If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$41937262
Ending Unassigned Fund Balance	\$2732216
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.5%

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 6/29/17
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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 : Keystone Oaks SD	County : Allegheny	AUN Number : 103025002
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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 5/23/17
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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>
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.	The District is hoping to maintain a consistent Unassigned Fund Balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District is hoping to maintain a consistent Committed Fund Balance for future employer retirement costs, health insurance costs and post-retirement benefits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District is hoping to maintain a consistent Assigned Fund Balance for future athletics and budget deficits.

<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	9,808
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,601,128
0840 Assigned Fund Balance	462,211
0850 Unassigned Fund Balance	2,732,216
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,795,555</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	29,205,576
7000 Revenue from State Sources	11,884,613
8000 Revenue from Federal Sources	847,073
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$41,937,262</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$47,732,817</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	24,845,876
6113 Public Utility Realty Taxes	30,700
6140 Current Act 511 Taxes - Flat Rate Assessments	71,000
6150 Current Act 511 Taxes - Proportional Assessments	3,130,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	230,000
6910 Rentals	13,000
6920 Contributions and Donations from Private Sources	120,000
6940 Tuition from Patrons	60,000
6990 Refunds and Other Miscellaneous Revenue	80,000

REVENUE FROM LOCAL SOURCES \$29,205,576

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	4,941,723
7160 Tuition for Orphans Subsidy	10,500
7271 Special Education funds for School-Aged Pupils	1,471,151
7311 Pupil Transportation Subsidy	455,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	746,332
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	848,780
7505 Ready to Learn Block Grant	231,127
7810 State Share of Social Security and Medicare Taxes	635,000
7820 State Share of Retirement Contributions	2,500,000

REVENUE FROM STATE SOURCES \$11,884,613

REVENUE FROM FEDERAL SOURCES

8511 Grants for IDEA and NCLB Programs Not Specified Elsewhere in the 8510 Series	203,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	519,310
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	104,763
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000

REVENUE FROM FEDERAL SOURCES \$847,073

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 41,937,262

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$24,845,876
Amount of Tax Relief for Homestead Exclusions	<u>\$848,780</u>
Total Approx. Tax Revenue:	\$25,694,656
Approx. Tax Levy for Tax Rate Calculation:	\$26,755,892

Allegheny

Total

2016-17 Data		
a. Assessed Value	\$1,392,999,824	\$1,392,999,824
b. Real Estate Mills	19.0771	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$1,175,800,174	\$1,175,800,174
d. Assessed Value	\$1,402,513,572	\$1,402,513,572
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$26,574,397	\$26,574,397
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$26,574,397	\$26,574,397
(f Total * g)		
i. Base Mills Subject to Index	19.0771	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.90369%	95.90369%
k. Tax Levy Needed	\$26,755,892	\$26,755,892
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	19.0771	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$26,755,892	\$26,755,892
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$25,907,112
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$24,845,876
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$24,845,876	
Amount of Tax Relief for Homestead Exclusions	<u>\$848,780</u>	
Total Approx. Tax Revenue:	\$25,694,656	
Approx. Tax Levy for Tax Rate Calculation:	\$26,755,892	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.5540	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$27,424,750	\$27,424,750
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	\$8,165.00	
Number of Homestead/Farmstead Properties	5449	5449
Median Assessed Value of Homestead Properties		\$114,100

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$24,845,876
Amount of Tax Relief for Homestead Exclusions	<u>\$848,780</u>
Total Approx. Tax Revenue:	\$25,694,656
Approx. Tax Levy for Tax Rate Calculation:	\$26,755,892
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$848,780	Lowering RE Tax Rate	\$0		\$848,780
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$848,780

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	1,402,513,572	19.0771	26,755,892			95.90369%	
Totals:	1,402,513,572		26,755,892	848,780 =	25,907,112 X	95.90369% =	24,845,876

	<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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	71,000
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 71,000 71,000

	<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%	2,820,000	2,820,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	310,000	310,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0

Total Current Act 511 Taxes – Proportional Assessments 3,130,000 3,130,000

Total Act 511, Current Taxes 3,201,000

Act 511 Tax Limit -->	1,175,800,174 X	12	14,109,602
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2016-17 (Rebalanced)	2017-18	Percent Change in Rate			2016-17 (Rebalanced)	2017-18	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Allegheny	19.0771	19.0771	0.00%	Yes	2.5%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.5%			
6141	Current Act 511 Per Capita Taxes					2.5%			
6142	Current Act 511 Occupation Taxes - Flat Rate					2.5%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.5%			
6144	Current Act 511 Trailer Taxes					2.5%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.5%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.5%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.5%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.5%			
6152	Current Act 511 Occupation Taxes					2.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%			
6154	Current Act 511 Amusement Taxes					2.5%			
6155	Current Act 511 Business Privilege Taxes					2.5%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.5%			
6157	Current Act 511 Mercantile Taxes					2.5%			
6159	Current Act 511 Taxes, Other Proportional Assessments					2.5%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,229,268
1200 Special Programs - Elementary / Secondary	4,926,945
1300 Vocational Education	558,632
1400 Other Instructional Programs - Elementary / Secondary	980,388
1600 Adult Education Programs	152,320
Total Instruction	\$22,847,553
2000 Support Services	
2100 Support Services - Students	1,487,135
2200 Support Services - Instructional Staff	623,458
2300 Support Services - Administration	2,125,254
2400 Support Services - Pupil Health	532,267
2500 Support Services - Business	289,509
2600 Operation and Maintenance of Plant Services	4,339,782
2700 Student Transportation Services	2,313,029
2800 Support Services - Central	1,120,193
Total Support Services	\$12,830,627
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,130,316
3300 Community Services	36,634
Total Operation of Non-Instructional Services	\$1,166,950
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,057,132
5200 Interfund Transfers - Out	35,000
Total Other Expenditures and Financing Uses	\$5,092,132
Total Estimated Expenditures and Other Financing Uses	\$41,937,262

2017-2018 Final General Fund Budget

LEA : 103025002 Keystone Oaks SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,037,019
200 Personnel Services - Employee Benefits	5,975,206
300 Purchased Professional and Technical Services	373,750
400 Purchased Property Services	119,500
500 Other Purchased Services	12,594
600 Supplies	690,616
700 Property	20,583
Total Regular Programs - Elementary / Secondary	\$16,229,268
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,199,779
200 Personnel Services - Employee Benefits	1,550,366
300 Purchased Professional and Technical Services	239,000
500 Other Purchased Services	867,900
600 Supplies	69,900
Total Special Programs - Elementary / Secondary	\$4,926,945
1300 <u>Vocational Education</u>	
500 Other Purchased Services	558,632
Total Vocational Education	\$558,632
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	47,000
200 Personnel Services - Employee Benefits	18,088
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	900,300
Total Other Instructional Programs - Elementary / Secondary	\$980,388
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	120,000
200 Personnel Services - Employee Benefits	28,620
500 Other Purchased Services	1,200
600 Supplies	2,500
Total Adult Education Programs	\$152,320
Total Instruction	\$22,847,553
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	849,746
200 Personnel Services - Employee Benefits	588,889
500 Other Purchased Services	12,600
600 Supplies	35,900
Total Support Services - Students	\$1,487,135
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	311,400
200 Personnel Services - Employee Benefits	193,369

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	2,000
600 Supplies	35,039
800 Other Objects	1,650
Total Support Services - Instructional Staff	\$623,458
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,103,537
200 Personnel Services - Employee Benefits	654,884
300 Purchased Professional and Technical Services	187,500
500 Other Purchased Services	97,450
600 Supplies	31,850
700 Property	2,533
800 Other Objects	47,500
Total Support Services - Administration	\$2,125,254
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	236,037
200 Personnel Services - Employee Benefits	174,074
300 Purchased Professional and Technical Services	106,700
500 Other Purchased Services	600
600 Supplies	14,856
Total Support Services - Pupil Health	\$532,267
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	125,845
200 Personnel Services - Employee Benefits	93,164
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	4,000
500 Other Purchased Services	12,500
600 Supplies	4,000
700 Property	4,000
800 Other Objects	1,000
Total Support Services - Business	\$289,509
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,256,992
200 Personnel Services - Employee Benefits	959,140
300 Purchased Professional and Technical Services	258,000
400 Purchased Property Services	1,106,950
500 Other Purchased Services	297,200
600 Supplies	196,500
700 Property	265,000
Total Operation and Maintenance of Plant Services	\$4,339,782
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	42,658
200 Personnel Services - Employee Benefits	24,271
500 Other Purchased Services	2,186,100
600 Supplies	60,000

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$2,313,029
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	318,650
200 Personnel Services - Employee Benefits	183,343
300 Purchased Professional and Technical Services	86,000
500 Other Purchased Services	10,000
600 Supplies	130,000
700 Property	392,200
Total Support Services - Central	\$1,120,193
Total Support Services	\$12,830,627
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	519,511
200 Personnel Services - Employee Benefits	192,375
300 Purchased Professional and Technical Services	29,500
400 Purchased Property Services	15,000
500 Other Purchased Services	92,400
600 Supplies	185,600
700 Property	65,600
800 Other Objects	30,330
Total Student Activities	\$1,130,316
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	25,000
200 Personnel Services - Employee Benefits	11,634
Total Community Services	\$36,634
Total Operation of Non-Instructional Services	\$1,166,950
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	687,132
900 Other Uses of Funds	4,370,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,057,132
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	35,000
Total Interfund Transfers - Out	\$35,000
Total Other Expenditures and Financing Uses	\$5,092,132
TOTAL EXPENDITURES	\$41,937,262

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	9,500,000	9,750,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	40,000	45,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	250,000	275,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	350,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	270,000	270,000
Private Purpose Trust Fund	10,000	12,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	95,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,465,000	\$10,802,000

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

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$10,465,000** **\$10,802,000**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	21,205,000	16,710,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	430,000	450,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,700,000	1,800,000
0599 Other Long-Term Liabilities		

Total General Fund	\$23,335,000	\$18,960,000
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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 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

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$23,335,000	\$18,960,000

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	\$23,335,000	\$18,960,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	9,808
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,601,128
0840 Assigned Fund Balance	462,211
0850 Unassigned Fund Balance	2,732,216
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,795,555

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,805,363
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