

# 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

Deborah L Brandstetter

(724)214-3111

Extn :

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

deborah\_brandstetter@butler.k12.pa.us

\_\_\_\_\_  
Email Address

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

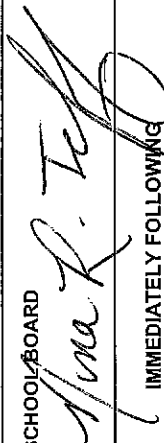
24 PS 6-687(a)(1)

(03/2006)

School District Name : Butler Area SD	County : Butler	AUN Number : 104101252
--	--------------------	---------------------------

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 5/16/16
---	-----------------

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)

SCHOOL DISTRICT : Butler Area SD	COUNTY : Butler	AUN : 104101252
-------------------------------------	--------------------	--------------------

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 2016-2017 (compared to 2015-2016)?

Yes  No

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

Total Budgeted Expenditures	\$104494768
Ending Unassigned Fund Balance	\$6219003
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.0%

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
-----------------------------	------

DUE DATE: AUGUST 15, 2016

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,921,970
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,237,003
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>10,158,973</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	49,885,858
7000 Revenue from State Sources	48,070,748
8000 Revenue from Federal Sources	2,173,192
9000 Other Financing Sources	425,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>100,554,798</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>110,713,771</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	38,540,537
6112 Interim Real Estate Taxes	115,000
6113 Public Utility Realty Taxes	54,349
6114 Payments in Lieu of Current Taxes - State / Local	60,530
6120 Current Per Capita Taxes, Section 679	149,000
6140 Current Act 511 Taxes - Flat Rate Assessments	277,000
6150 Current Act 511 Taxes - Proportional Assessments	6,300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,450,406
6500 Earnings on Investments	35,000
6700 Revenues from LEA Activities	139,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,239,060
6910 Rentals	66,371
6920 Contributions and Donations from Private Sources	26,500
6940 Tuition from Patrons	647,154
6990 Refunds and Other Miscellaneous Revenue	785,951

**REVENUE FROM LOCAL SOURCES 49,885,858**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	25,239,128
7160 Tuition for Orphans Subsidy	157,234
7271 Special Education funds for School-Aged Pupils	4,603,700
7310 Transportation (Pupil and Nonpublic/CS)	3,529,103
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,008,588
7330 Health Services (Medical, Dental, Nurse, Act 25)	130,000
7340 State Property Tax Reduction Allocation	1,958,095
7501 PA Accountability Grants	1,147,945
7810 State Share of Social Security and Medicare Taxes	1,887,519
7820 State Share of Retirement Contributions	7,409,436

**REVENUE FROM STATE SOURCES 48,070,748**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,397,523
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	425,669
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	275,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	75,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>2,173,192</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	425,000
<b>OTHER FINANCING SOURCES</b>	<b>425,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>100,554,798</b>

AUN: 104101252 Butler Area SD

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

Printed 5/17/2016 11:33:54 AM

Page - 1 of 3

Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$38,540,537</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,958,095</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$40,498,632</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$42,655,170</b>

	<b>Butler</b>	<b>Total</b>
<hr/>		
<b>2015-16 Data</b>		
a. Assessed Value	\$434,672,513	\$434,672,513
b. Real Estate Mills	94.8000	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$3,025,115,557	\$3,025,115,557
d. Assessed Value	\$436,146,936	\$436,146,936
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy	\$41,206,954	\$41,206,954
(a * b)		
<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2015-16 Tax Levy</b>	<b>\$41,206,954</b>	<b>\$41,206,954</b>
(f Total * g)		
i. Base Mills Subject to Index	94.8000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	94.70100%	94.70100%
k. Tax Levy Needed	\$42,655,170	\$42,655,170
(Approx. Tax Levy * g)		
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>97.8000</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$42,655,170</b>	<b>\$42,655,170</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$40,697,075
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$38,540,537
(n * Est. Pct. Collection)		

AUN: 104101252 Butler Area SD

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

Printed 5/17/2016 11:33:54 AM

Page - 2 of 3

Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$38,540,537</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,958,095</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$40,498,632</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$42,655,170</b>

	<b>Butler</b>	<b>Total</b>
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	97.8336	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$42,669,825	\$42,669,825
<b>IV.</b> 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

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$1,411	
Number of Homestead/Farmstead Properties	14179	14179
Median Assessed Value of Homestead Properties		\$16,290



AUN: 104101252 Butler Area SD

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

Printed 5/17/2016 11:33:54 AM

Page - 3 of 3

Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$38,540,537</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,958,095</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$40,498,632</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$42,655,170</b>

<b>Butler</b>	<b>Total</b>
---------------	--------------

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,958,095	Lowering RE Tax Rate	\$0	\$1,958,095
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,958,095</b>

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>
Butler	436,146,936	97.8000	42,655,170			94.70100%	
<b>Totals:</b>	<b>436,146,936</b>		<b>42,655,170</b>	- 1,958,095	= 40,697,075	X 94.70100%	= 38,540,537

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		149,000
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	149,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	128,000
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 277,000 277,000**

	<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%	5,600,000	5,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	700,000	700,000
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 6,300,000 6,300,000**

**Total Act 511, Current Taxes 6,577,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>3,025,115,557 X</b>	<b>12</b>	<b>36,301,387</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2015-16 (Rebalanced)	2016-17	Percent Change in Rate			2015-16 (Rebalanced)	2016-17	
6111	<u>Current Real Estate Taxes</u> Butler	94.8000	97.8000	3.17%	Yes	3.2%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%			
6142	Current Act 511 Occupation Taxes - Flat Rate					3.2%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%			
6144	Current Act 511 Trailer Taxes					3.2%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.2%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.2%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.2%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%			
6152	Current Act 511 Occupation Taxes					3.2%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%			
6154	Current Act 511 Amusement Taxes					3.2%			
6155	Current Act 511 Business Privilege Taxes					3.2%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.2%			
6157	Current Act 511 Mercantile Taxes					3.2%			
6159	Current Act 511 Taxes, Other Proportional Assessments					3.2%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	44,095,854
1200 Special Programs - Elementary / Secondary	15,733,046
1300 Vocational Education	1,902,736
1400 Other Instructional Programs - Elementary / Secondary	1,209,561
<b>Total Instruction</b>	<b>62,941,197</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,519,015
2200 Support Services - Instructional Staff	4,254,054
2300 Support Services - Administration	5,286,074
2400 Support Services - Pupil Health	1,279,339
2500 Support Services - Business	1,394,187
2600 Operation and Maintenance of Plant Services	9,243,859
2700 Student Transportation Services	6,632,345
2800 Support Services - Central	228,252
2900 Other Support Services	91,554
<b>Total Support Services</b>	<b>30,928,679</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,738,691
3300 Community Services	64,759
<b>Total Operation of Non-Instructional Services</b>	<b>1,803,450</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	542,599
5200 Interfund Transfers - Out	8,123,843
5900 Budgetary Reserve	155,000
<b>Total Other Expenditures and Financing Uses</b>	<b>8,821,442</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>104,494,768</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	24,643,199
200 Personnel Services - Employee Benefits	16,110,464
300 Purchased Professional and Technical Services	446,605
400 Purchased Property Services	39,188
500 Other Purchased Services	2,008,554
600 Supplies	845,019
800 Other Objects	2,825
<b>Total Regular Programs - Elementary / Secondary</b>	<b>44,095,854</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,100,667
200 Personnel Services - Employee Benefits	5,077,975
300 Purchased Professional and Technical Services	1,127,187
500 Other Purchased Services	2,328,569
600 Supplies	89,288
700 Property	255
800 Other Objects	9,105
<b>Total Special Programs - Elementary / Secondary</b>	<b>15,733,046</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,732,313
800 Other Objects	170,423
<b>Total Vocational Education</b>	<b>1,902,736</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	571,434
200 Personnel Services - Employee Benefits	306,243
300 Purchased Professional and Technical Services	16,052
500 Other Purchased Services	302,277
600 Supplies	12,500
700 Property	255
800 Other Objects	800
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>1,209,561</b>
<b>Total Instruction</b>	<b>62,941,197</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,515,225
200 Personnel Services - Employee Benefits	981,936
500 Other Purchased Services	3,156
600 Supplies	18,698
<b>Total Support Services - Students</b>	<b>2,519,015</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	890,576
200 Personnel Services - Employee Benefits	655,155

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	703,328
400 Purchased Property Services	139,554
500 Other Purchased Services	3,915
600 Supplies	510,063
700 Property	1,351,263
800 Other Objects	200
<b>Total Support Services - Instructional Staff</b>	<b>4,254,054</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,937,136
200 Personnel Services - Employee Benefits	1,937,082
300 Purchased Professional and Technical Services	340,798
500 Other Purchased Services	33,083
600 Supplies	9,625
800 Other Objects	28,350
<b>Total Support Services - Administration</b>	<b>5,286,074</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	703,834
200 Personnel Services - Employee Benefits	558,230
300 Purchased Professional and Technical Services	8,150
400 Purchased Property Services	525
500 Other Purchased Services	4,100
600 Supplies	4,500
<b>Total Support Services - Pupil Health</b>	<b>1,279,339</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	440,431
200 Personnel Services - Employee Benefits	443,823
300 Purchased Professional and Technical Services	28,874
400 Purchased Property Services	356,443
500 Other Purchased Services	18,100
600 Supplies	105,700
800 Other Objects	816
<b>Total Support Services - Business</b>	<b>1,394,187</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,718,666
200 Personnel Services - Employee Benefits	2,610,355
300 Purchased Professional and Technical Services	42,481
400 Purchased Property Services	325,844
500 Other Purchased Services	400,888
600 Supplies	2,135,305
700 Property	9,500
800 Other Objects	820
<b>Total Operation and Maintenance of Plant Services</b>	<b>9,243,859</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	82,281
200 Personnel Services - Employee Benefits	77,976

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	310,000
500 Other Purchased Services	6,051,828
600 Supplies	110,260
<b>Total Student Transportation Services</b>	<b>6,632,345</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	78,949
200 Personnel Services - Employee Benefits	96,503
300 Purchased Professional and Technical Services	52,600
600 Supplies	200
<b>Total Support Services - Central</b>	<b>228,252</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	91,554
<b>Total Other Support Services</b>	<b>91,554</b>
<b>Total Support Services</b>	<b>30,928,679</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	866,061
200 Personnel Services - Employee Benefits	384,141
300 Purchased Professional and Technical Services	122,179
400 Purchased Property Services	24,280
500 Other Purchased Services	132,180
600 Supplies	127,155
700 Property	50,000
800 Other Objects	32,695
<b>Total Student Activities</b>	<b>1,738,691</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	38,220
200 Personnel Services - Employee Benefits	14,696
500 Other Purchased Services	2,053
600 Supplies	9,790
<b>Total Community Services</b>	<b>64,759</b>
<b>Total Operation of Non-Instructional Services</b>	<b>1,803,450</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	542,599
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>542,599</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	8,123,843
<b>Total Interfund Transfers - Out</b>	<b>8,123,843</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	155,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	155,000
Total Other Expenditures and Financing Uses	8,821,442
<b>TOTAL EXPENDITURES</b>	<b>104,494,768</b>



LEA : 104101252 Butler Area SD

Printed 5/17/2016 11:33:57 AM

**Cash and Short-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
General Fund	15,238,460	11,479,205
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	90,000	90,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	111,000	20,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	3,080,000	3,080,000
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>18,819,460</b>	<b>14,969,205</b>

**Long-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></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		

LEA : 104101252 Butler Area SD

Printed 5/17/2016 11:33:57 AM

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

18,819,460

14,969,205

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	80,074,514	75,814,514
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	745,549	586,447
0540 Accumulated Compensated Absences	710,268	674,754
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities	6,527,942	7,507,133
<b>Total General Fund</b>	<b>88,058,273</b>	<b>84,582,848</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

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 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**

**06/30/2016 Estimate**

**06/30/2017 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

06/30/2016 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 Permanent Fund**

**Total Long-Term Indebtedness**

88,058,273

84,582,848

**Short-Term Payables**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	4,145,000	4,260,000
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 Short-Term Payables</b>	<b>4,145,000</b>	<b>4,145,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>92,203,273</b>	<b>88,842,848</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,219,003
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>6,219,003</b>
<b>5900 Budgetary Reserve</b>	<b>155,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>6,374,003</b>