



Pennoyer School District 79  
Fiscal Year 2018  
Budget Presentation

Presented By:  
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# Beginning Fund Balances

Education Fund (10) =	\$709,710	
Operations & Maintenance (20) =	\$222,347	
Debt Services (30)=	\$113,922	
Transportation (40) =	\$237,725	
Municipal Retirement/ Social Security (50) =	\$160,012	*non transferable fund
Capital Projects (60) =	\$0	
Working Cash (70) =	\$333,125	
Tort (80) =	\$0	
Fire Prevention & Safety (90) =	\$379,217	*non transferable fund

**TOTAL IN RESERVES \$2,156,058**



# Estimated Revenues

## Local Sources (property taxes, tuition, fees)

Education Fund (10) =	\$3,208,704
Operation & Maintenance (20) =	\$377,826
Debt Services (30) =	\$228,550
Transportation (40) =	\$155,520
Municipal Retirement (50) =	\$129,056
Capital Projects (60) =	\$0
Working Cash (70) =	\$33,960
Tort (80) =	\$0
Fire Prevention & Safety (90) =	\$3,000

**TOTAL \$4,136,616**

**State Sources (general state aid, grants specific, special education, bilingual education)**

Education Fund (10) = \$470,649

Transportation (40) = \$16,000

**TOTAL \$486,649**

**Federal Sources (title grants, special education)**

Education Fund (10) = \$270,774

**TOTAL \$270,774**



# Pennoyer's Total Estimated Revenue

Local \$4,136,616

State \$486,649

Federal \$270,774

**TOTAL=\$4,894,039**

85% Local

10% State

5% Federal



# Estimated Expenditures

## Salaries

Education Fund (10) =	\$2,541,922
Operation & Maintenance (20) =	\$149,260

**TOTAL \$2,691,182**

## Benefits

Education Fund (10) =	\$458,601
Operation & Maintenance (20) =	\$29,845
Municipal Retirement & Social Security	\$130,712

**TOTAL \$619,158**

## Purchased Services

Education Fund (10) =	\$344,474
Operation & Maintenance (20) =	\$90,000
Debt Services (30) =	\$400
Transportation (40) =	\$183,500
Capital Projects (60) =	\$0
Tort (80) =	\$0
<b>TOTAL</b>	<b>\$618,374</b>

*Purchase services include garbage collection, gas & electric and professional development.*

## Supplies & Materials

Education Fund (10) =	\$38,075
Operation & Maintenance (20) =	\$83,908
Transportation (40) =	\$0
Capital Projects (60) =	\$0
Tort (80) =	\$0
<b>TOTAL</b>	<b>\$121,983</b>

*Supplies and materials are typically materials that are physically used, like paper, student/teacher consumables, cleaning supplies, etc.*

## Capital Outlay

Education Fund (10) =	\$63,000
Operation & Maintenance (20) =	\$99,000
Transportation (40) =	\$0
Capital Projects (60) =	\$0
Tort (80) =	\$0
<b>TOTAL</b>	<b>\$162,000</b>

*Capital outlay is permanent such as furniture, computers, something you will not use up and costs more than \$5,000.*

## Other Objects

Education Fund (10) =	\$245,700
Operation & Maintenance (20) =	\$0
Transportation (40) =	\$208,250
Capital Projects (60) =	\$0
Tort (80) =	\$0
Fire Prevention & Safety (90) =	\$0
<b>TOTAL</b>	<b>\$453,950</b>

*Other objects are officials for sports, special education fees, debt services, and miscellaneous fees-expenditures that do not fit into other categories.*



# Pennoyer's Total Estimated Expenditures

Salaries \$2,691,182

Benefits \$619,158

Purchased Services \$618,374

Supplies & Materials \$121,983

Capital Outlay \$162,000

Other Objects \$453,950

**TOTAL=\$4,666,647**

# Bottom Line...

## Revenues

\$4,894,039

## Expenditures

\$4,666,647

## Projected toward fund balance

\$227,392

