

# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2017



President of the Board - Original Signature Required

6/28/17

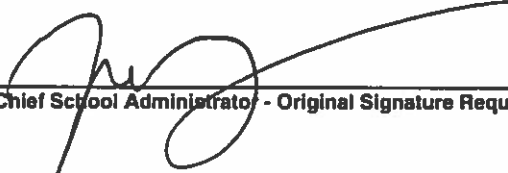
Date



Secretary of the Board - Original Signature Required

7/5/17

Date



Chief School Administrator - Original Signature Required

6/29/17

Date

Stephanie Heller

Contact Person

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Extn :25

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Extension

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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 : Wyalusing Area SD	COUNTY : Bradford	AUN : 117089003
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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	\$23260552
Ending Unassigned Fund Balance	\$1582389
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.8%

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 6/28/17
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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)

<b>School District Name :</b> Wyalusing Area SD	<b>County :</b> Bradford	<b>AUN Number :</b> 117089003
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6-28-17
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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>
5030	<p>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</p> <p>Function 1400, Object 100: \$2,400.00                      Function 1400, Object 200: \$0.00 . Provide a justification.</p>	<p>Homebound instruction is completed by full time teachers, therefore there will be no additional benefits needed.</p>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$165,755.00                      Function 2200, Object 200: \$274,256.00</p>	<p>Tuition reimbursement is included in this category causing a spike in benefits, as well as we have employees that are lower on the salary scale with family benefits.</p>
8080	<p>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.</p>	<p>It is vital for us to maintain a fund balance. We need funds to help pay for payroll, utilities, etc. when there is delayed subsidy payments.</p>

<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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,582,402
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$1,582,402</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	10,954,425
7000 Revenue from State Sources	11,864,597
8000 Revenue from Federal Sources	426,017
9000 Other Financing Sources	15,500
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$23,260,539</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$24,842,941</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	7,785,201
6113 Public Utility Realty Taxes	11,400
6114 Payments in Lieu of Current Taxes - State / Local	48,936
6120 Current Per Capita Taxes, Section 679	25,224
6140 Current Act 511 Taxes - Flat Rate Assessments	25,224
6150 Current Act 511 Taxes - Proportional Assessments	1,656,119
6400 Delinquencies on Taxes Levied / Assessed by the LEA	672,802
6500 Earnings on Investments	1,460
6700 Revenues from LEA Activities	56,950
6800 Revenues from Intermediary Sources / Pass-Through Funds	259,482
6910 Rentals	8,100
6990 Refunds and Other Miscellaneous Revenue	403,527
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$10,954,425</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	6,887,952
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	923,287
7311 Pupil Transportation Subsidy	1,032,180
7312 Nonpublic and Charter School Pupil Transportation Subsidy	9,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	638,169
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,692
7340 State Property Tax Reduction Allocation	298,417
7505 Ready to Learn Block Grant	231,038
7810 State Share of Social Security and Medicare Taxes	340,677
7820 State Share of Retirement Contributions	1,428,685
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,864,597</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	289,500
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	89,217
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	41,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,300
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$426,017</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	15,500
<b>OTHER FINANCING SOURCES</b>	<b>\$15,500</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>23,260,539</b>

Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$7,785,214

Amount of Tax Relief for Homestead Exclusions

\$298,417

Total Approx. Tax Revenue:

\$8,083,631

Approx. Tax Levy for Tax Rate Calculation:

\$8,773,503

Bradford

Wyoming

Total

2016-17 Data

a. Assessed Value

\$156,294,414

\$13,881,750

\$170,176,164

b. Real Estate Mills

48.5631

63.6017

I. 2017-18 Data

c. 2015 STEB Market Value

\$483,097,140

\$55,826,735

\$538,923,875

d. Assessed Value

\$154,488,373

\$14,000,665

\$168,489,038

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2016-17 Calculations

f. 2016-17 Tax Levy

\$7,590,141

\$882,903

\$8,473,044

(a \* b)

2017-18 Calculations

g. Percent of Total Market Value

89.64107%

10.35893%

100.00000%

II.

h. Rebalanced 2016-17 Tax Levy

\$7,595,327

\$877,717

\$8,473,044

(f Total \* g)

i. Base Mills Subject to Index

48.5962

63.6017

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

91.86000%

91.86000%

91.86000%

k. Tax Levy Needed

\$7,864,662

\$908,841

\$8,773,503

(Approx. Tax Levy \* g)

l. 2017-18 Real Estate Tax Rate

50.9077

64.9141

(k / d \* 1000)

III.

m. Tax Levy Generated by Mills

\$7,864,648

\$908,841

\$8,773,489

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

\$8,475,072

o. Net Tax Revenue Generated By Mills

(n \* Est. Pct. Collection)

\$7,785,201



Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$7,785,214

Amount of Tax Relief for Homestead Exclusions

\$298,417

Total Approx. Tax Revenue:

\$8,083,631

Approx. Tax Levy for Tax Rate Calculation:

\$8,773,503

Bradford

Wyoming

Total

Index Maximums

p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	50.1998	65.7005	
q. Mills In Excess of Index (if $(l > p)$ , $(l - p)$ )	0.7079	0.0000	
r. Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	\$7,755,285	\$919,851	\$8,675,136
IV. s. Millage Rate within Index? (If $l > p$ Then No)	No	Yes	
t. Tax Levy In Excess of Index (if $(m > r)$ , $(m - r)$ )	\$109,363	\$0	\$109,363
u. Tax Revenue In Excess of Index ( $l * \text{Est. Pct. Collection}$ )	\$100,461	\$0	\$100,461

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$2,686	\$2,107	
Number of Homestead/Farmstead Properties	1899	283	2182
Median Assessed Value of Homestead Properties			\$23,250

Act 1 Index (current): 3.3%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$7,785,214			
Amount of Tax Relief for Homestead Exclusions	<u>\$298,417</u>			
Total Approx. Tax Revenue:	\$8,083,631			
Approx. Tax Levy for Tax Rate Calculation:	\$8,773,503			
	Bradford	Wyoming		Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$298,417	Lowering RE Tax Rate	\$0	\$298,417
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$298,417</b>

CODE

6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				
Bradford	154,488,373	50.9077	7,864,648			91.86000%	
Wyoming	14,000,665	64.9141	908,841			91.86000%	
<b>Totals:</b>	<b>168,489,038</b>		<b>8,773,489</b>	<b>- 298,417 =</b>	<b>8,475,072 X</b>	<b>91.86000%</b>	<b>= 7,785,201</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		25,224
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	25,224
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>25,224</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.960%	0.000%	15,618,780
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	124,866
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>15,743,646</b>
<b>Total Act 511, Current Taxes</b>			<b>1,681,343</b>
	<b>Act 511 Tax Limit --&gt;</b>	<b>538,923,875 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>6,467,087</b>
			<b>(511 Limit)</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
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u>									
	Bradford	48.5962	50.9077	4.76%	No	3.3%				
	Wyoming	63.6017	64.9141	2.07%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.960%	0.960%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,532,522
1200 Special Programs - Elementary / Secondary	2,726,065
1300 Vocational Education	910,305
1400 Other Instructional Programs - Elementary / Secondary	78,900
1500 Nonpublic School Programs	15,000
<b>Total Instruction</b>	<b>\$13,262,792</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	991,167
2200 Support Services - Instructional Staff	997,666
2300 Support Services - Administration	1,207,659
2400 Support Services - Pupil Health	222,828
2500 Support Services - Business	606,608
2600 Operation and Maintenance of Plant Services	1,538,049
2700 Student Transportation Services	1,423,662
2900 Other Support Services	500
<b>Total Support Services</b>	<b>\$6,988,139</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	393,121
3300 Community Services	1,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$394,121</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,615,000
5200 Interfund Transfers - Out	500
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,615,500</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$23,260,552</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	5,314,254
200 Personnel Services - Employee Benefits	3,307,520
300 Purchased Professional and Technical Services	20,887
400 Purchased Property Services	67,999
500 Other Purchased Services	437,240
600 Supplies	347,648
700 Property	36,974
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,532,522</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,175,999
200 Personnel Services - Employee Benefits	925,421
300 Purchased Professional and Technical Services	242,380
400 Purchased Property Services	250
500 Other Purchased Services	349,900
600 Supplies	22,922
700 Property	7,871
800 Other Objects	1,322
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,726,065</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	301,625
200 Personnel Services - Employee Benefits	203,194
400 Purchased Property Services	805
500 Other Purchased Services	382,958
600 Supplies	21,374
700 Property	349
<b>Total Vocational Education</b>	<b>\$910,305</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,400
300 Purchased Professional and Technical Services	58,850
500 Other Purchased Services	17,500
600 Supplies	150
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$78,900</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	15,000
<b>Total Nonpublic School Programs</b>	<b>\$15,000</b>
<b>Total Instruction</b>	<b>\$13,262,792</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	590,518
200 Personnel Services - Employee Benefits	375,210
300 Purchased Professional and Technical Services	2,300
500 Other Purchased Services	8,000

<u>Description</u>	<u>Amount</u>
600 Supplies	13,689
700 Property	1,000
800 Other Objects	450
<b>Total Support Services - Students</b>	<b>\$991,167</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	165,755
200 Personnel Services - Employee Benefits	274,256
300 Purchased Professional and Technical Services	272,944
400 Purchased Property Services	56,000
500 Other Purchased Services	3,500
600 Supplies	101,898
700 Property	123,313
<b>Total Support Services - Instructional Staff</b>	<b>\$997,666</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	574,705
200 Personnel Services - Employee Benefits	384,626
300 Purchased Professional and Technical Services	152,485
400 Purchased Property Services	3,750
500 Other Purchased Services	36,995
600 Supplies	25,800
700 Property	7,000
800 Other Objects	22,298
<b>Total Support Services - Administration</b>	<b>\$1,207,659</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	133,187
200 Personnel Services - Employee Benefits	76,711
300 Purchased Professional and Technical Services	5,400
400 Purchased Property Services	590
500 Other Purchased Services	200
600 Supplies	4,150
700 Property	2,590
<b>Total Support Services - Pupil Health</b>	<b>\$222,828</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	231,784
200 Personnel Services - Employee Benefits	184,341
300 Purchased Professional and Technical Services	33,750
400 Purchased Property Services	5,700
500 Other Purchased Services	137,000
600 Supplies	5,000
700 Property	1,033
800 Other Objects	8,000
<b>Total Support Services - Business</b>	<b>\$606,608</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	530,992
200 Personnel Services - Employee Benefits	401,563

LEA : 117089003 Wyalusing Area SD

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Page - 3 of 3

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	12,050
400 Purchased Property Services	331,613
500 Other Purchased Services	2,100
600 Supplies	209,231
700 Property	49,450
800 Other Objects	1,050
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,538,049</b>
<b>2700 Student Transportation Services</b>	
300 Purchased Professional and Technical Services	2,700
400 Purchased Property Services	1,000
500 Other Purchased Services	1,411,712
600 Supplies	750
700 Property	7,500
<b>Total Student Transportation Services</b>	<b>\$1,423,662</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	500
<b>Total Other Support Services</b>	<b>\$500</b>
<b>Total Support Services</b>	<b>\$6,988,139</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	184,674
200 Personnel Services - Employee Benefits	79,483
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	44,874
600 Supplies	58,590
700 Property	500
<b>Total Student Activities</b>	<b>\$393,121</b>
<b>3300 Community Services</b>	
600 Supplies	1,000
<b>Total Community Services</b>	<b>\$1,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$394,121</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	590,000
900 Other Uses of Funds	2,025,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,615,000</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	500
<b>Total Interfund Transfers - Out</b>	<b>\$500</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,615,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$23,260,552</b>



**Cash and Short-Term Investments**

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	1,508,501	1,108,501
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	106,136	56,136
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	38,855	43,290
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	2,693	2,693
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	178,061	165,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$1,834,246</b>	<b>\$1,375,620</b>

**Long-Term Investments**

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
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** **\$1,834,246** **\$1,375,620**

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	23,409,990	22,099,990
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	70,735	60,750
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>\$23,480,725</b>	<b>\$22,160,740</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**

06/30/2017 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

**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

<b>Long-Term Indebtedness</b>	<b>06/30/2017 Estimate</b>	<b>06/30/2018 Projection</b>
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>Total Long-Term Indebtedness</b>	<b>\$23,480,725</b>	<b>\$22,160,740</b>

<u>Short-Term Payables</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
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>TOTAL INDEBTEDNESS</b>	<b>\$23,480,725</b>	<b>\$22,160,740</b>



<b>Account Description</b>	<b>Amounts</b>
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,582,389
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,582,389</b>
5900 Budgetary Reserve	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,582,389</b>