

# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

*C. M. Es-*

\_\_\_\_\_  
President of the Board - Original Signature Required

*6-15-16*

\_\_\_\_\_  
Date

*Kathryn P. Snowbridge*

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

*6-15-16*

\_\_\_\_\_  
Date

*C. M. Munman*

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

*6-15-16*

\_\_\_\_\_  
Date

Stephanie Heller

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

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

24 PS 6-688

(10/2010)

<b>SCHOOL DISTRICT :</b> Wyalusing Area SD	<b>COUNTY :</b> Bradford	<b>AUN :</b> 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 2016-2017 (compared to 2015-2016 )?

Yes

No

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


Total Budgeted Expenditures	\$22627164
Ending Unassigned Fund Balance	\$1111828
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.9%

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

Yes

No

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

<b>SIGNATURE OF SUPERINTENDENT</b> 	<b>DATE</b> 6-15-16
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DUE DATE: AUGUST 15, 2016

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2016-2017 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>  6-15-16
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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>
1940	Act 511 Taxes: 6151 Rate has changed from previous year.  6151 Prior Year Rate: 0.940% 6151 Current Year Rate: 0.960%	This current year rate was verified by our state auditors that are in house right now doing an audit.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$290,583.00 Function 2200, Object 200: \$340,791.00	We have many support staff employees who have family health care benefits and they cost more than their salary does.
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.	This is contingency funds to provide cash flow for reimbursements in transit.

<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	1,111,825	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$1,111,825</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	10,439,820	
7000 Revenue from State Sources	11,748,320	
8000 Revenue from Federal Sources	420,827	
9000 Other Financing Sources	18,200	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$22,627,167</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$23,738,992</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	7,870,003
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	474,188
6500 Earnings on Investments	1,210
6700 Revenues from LEA Activities	59,950
6800 Revenues from Intermediary Sources / Pass-Through Funds	259,482
6910 Rentals	8,084
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$10,439,820</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	6,859,783
7160 Tuition for Orphans Subsidy	46,000
7271 Special Education funds for School-Aged Pupils	934,091
7310 Transportation (Pupil and Nonpublic/CS)	1,045,916
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	298,116
7505 Ready to Learn Block Grant	216,159
7810 State Share of Social Security and Medicare Taxes	342,095
7820 State Share of Retirement Contributions	1,343,299
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,748,320</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	284,655
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)	40,270
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,685
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$420,827</b>
<b>OTHER FINANCING SOURCES</b>	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	18,200
<b>OTHER FINANCING SOURCES</b>	<b>\$18,200</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>22,627,167</b>

Act 1 Index (current): 3.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$7,870,017

Amount of Tax Relief for Homestead Exclusions

\$298,116

Total Approx. Tax Revenue:

\$8,168,133

Approx. Tax Levy for Tax Rate Calculation:

\$8,473,058

Bradford

Wyoming

Total

**2015-16 Data**

a. Assessed Value

\$155,521,664

\$13,815,695

\$169,337,359

b. Real Estate Mills

46.0746

60.7030

**I. 2016-17 Data**

c. 2014 STEB Market Value

\$479,082,838

\$55,727,958

\$534,810,796

d. Assessed Value

\$156,294,414

\$13,881,750

\$170,176,164

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2015-16 Calculations**

f. 2015-16 Tax Levy

\$7,165,598

\$838,654

\$8,004,252

(a \* b)

**2016-17 Calculations**

g. Percent of Total Market Value

89.57987%

10.42013%

100.00000%

**II.**

h. Rebalanced 2015-16 Tax Levy

\$7,170,199

\$834,053

\$8,004,252

(f Total \* g)

i. Base Mills Subject to Index

46.1041

60.7030

(h / a \* 1000) if no reassessment

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

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

96.27000%

96.27000%

96.27000%

k. Tax Levy Needed

\$7,590,154

\$882,904

\$8,473,058

(Approx. Tax Levy \* g)

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

**48.5631**

**63.6017**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills

\$7,590,141

\$882,903

\$8,473,044

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$8,174,928

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$7,870,003

(n \* Est. Pct. Collection)

Act 1 Index (current): 3.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$7,870,017

Amount of Tax Relief for Homestead Exclusions

\$298,116

Total Approx. Tax Revenue:

\$8,168,133

Approx. Tax Levy for Tax Rate Calculation:

\$8,473,058

	Bradford	Wyoming	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	47.5794	62.6454	
q. Mills In Excess of Index (if l > p), (l - p))	0.9837	0.9563	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,436,394	\$869,628	\$8,306,022
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$153,747	\$13,275	\$167,022
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$148,012	\$12,780	\$160,792

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$2,811.00	\$2,146.00	
Number of Homestead/Farmstead Properties	1907	277	2184
Median Assessed Value of Homestead Properties			\$23,000



Act 1 Index (current): 3.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$7,870,017

Amount of Tax Relief for Homestead Exclusions

\$298,116

Total Approx. Tax Revenue:

\$8,168,133

Approx. Tax Levy for Tax Rate Calculation:

\$8,473,058

Bradford

Wyoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$298,116

Lowering RE Tax Rate

\$0

\$298,116

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

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$298,116**

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>
Bradford	156,294,414	48.5631	7,590,141			96.27000%	
Wyoming	13,881,750	63.6017	882,903			96.27000%	
<b>Totals:</b>	<b>170,176,164</b>		<b>8,473,044</b>	- 298,116 =	8,174,928 X	96.27000% =	7,870,003

	<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>Tax Levy</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>534,810,796 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</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
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u>									
	Bradford	46.1041	48.5631	5.34%	No	3.2%				
	Wyoming	60.7030	63.6017	4.78%	No	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 <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6151	Current Act 511 Earned Income Taxes	0.940%	0.960%	2.13%	No	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,257,342
1200 Special Programs - Elementary / Secondary	2,622,851
1300 Vocational Education	877,608
1400 Other Instructional Programs - Elementary / Secondary	117,519
1500 Nonpublic School Programs	15,000
<b>Total Instruction</b>	<b>\$12,890,320</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	718,612
2200 Support Services - Instructional Staff	908,111
2300 Support Services - Administration	1,217,822
2400 Support Services - Pupil Health	221,320
2500 Support Services - Business	580,112
2600 Operation and Maintenance of Plant Services	1,498,945
2700 Student Transportation Services	1,588,029
2800 Support Services - Central	12,954
2900 Other Support Services	500
<b>Total Support Services</b>	<b>\$6,746,405</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	378,949
3300 Community Services	1,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$379,949</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,609,990
5200 Interfund Transfers - Out	500
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,610,490</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$22,627,164</b>

## 2016-2017 Final General Fund Budget

LEA : 117089003 Wyalusing Area SD

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,243,553
200 Personnel Services - Employee Benefits	3,157,507
300 Purchased Professional and Technical Services	25,381
400 Purchased Property Services	66,736
500 Other Purchased Services	508,850
600 Supplies	210,006
700 Property	45,309
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,257,342</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,197,269
200 Personnel Services - Employee Benefits	881,007
300 Purchased Professional and Technical Services	236,188
400 Purchased Property Services	250
500 Other Purchased Services	297,882
600 Supplies	7,567
700 Property	1,618
800 Other Objects	1,070
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,622,851</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	294,329
200 Personnel Services - Employee Benefits	192,934
400 Purchased Property Services	1,300
500 Other Purchased Services	371,900
600 Supplies	14,764
700 Property	2,381
<b>Total Vocational Education</b>	<b>\$877,608</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	2,319
300 Purchased Professional and Technical Services	90,800
500 Other Purchased Services	18,250
600 Supplies	150
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$117,519</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	15,000
<b>Total Nonpublic School Programs</b>	<b>\$15,000</b>
<b>Total Instruction</b>	<b>\$12,890,320</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	419,699
200 Personnel Services - Employee Benefits	277,913
300 Purchased Professional and Technical Services	1,475

## 2016-2017 Final General Fund Budget

LEA : 117089003 Wyalusing Area SD

Printed 9/6/2018 2:22:24 PM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	4,975
600 Supplies	12,300
700 Property	1,800
800 Other Objects	450
<b>Total Support Services - Students</b>	<b>\$718,612</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	290,583
200 Personnel Services - Employee Benefits	340,791
300 Purchased Professional and Technical Services	28,900
400 Purchased Property Services	58,000
500 Other Purchased Services	2,650
600 Supplies	89,687
700 Property	97,500
<b>Total Support Services - Instructional Staff</b>	<b>\$908,111</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	578,504
200 Personnel Services - Employee Benefits	385,569
300 Purchased Professional and Technical Services	151,235
400 Purchased Property Services	3,750
500 Other Purchased Services	37,573
600 Supplies	28,705
700 Property	5,650
800 Other Objects	26,836
<b>Total Support Services - Administration</b>	<b>\$1,217,822</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	129,257
200 Personnel Services - Employee Benefits	72,262
300 Purchased Professional and Technical Services	6,900
400 Purchased Property Services	580
500 Other Purchased Services	200
600 Supplies	4,176
700 Property	7,945
<b>Total Support Services - Pupil Health</b>	<b>\$221,320</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	223,359
200 Personnel Services - Employee Benefits	174,887
300 Purchased Professional and Technical Services	32,130
400 Purchased Property Services	5,700
500 Other Purchased Services	135,911
600 Supplies	4,900
700 Property	2,000
800 Other Objects	1,225
<b>Total Support Services - Business</b>	<b>\$580,112</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	511,041

## 2016-2017 Final General Fund Budget

LEA : 117089003 Wyalusing Area SD

Printed 9/6/2018 2:22:24 PM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	370,398
300 Purchased Professional and Technical Services	12,040
400 Purchased Property Services	333,935
500 Other Purchased Services	3,750
600 Supplies	214,331
700 Property	48,950
800 Other Objects	4,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,498,945</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	1,572,105
600 Supplies	5,224
700 Property	7,000
<b>Total Student Transportation Services</b>	<b>\$1,588,029</b>
<b>2800 Support Services - Central</b>	
600 Supplies	12,954
<b>Total Support Services - Central</b>	<b>\$12,954</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>\$6,746,405</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	183,234
200 Personnel Services - Employee Benefits	71,108
300 Purchased Professional and Technical Services	23,000
500 Other Purchased Services	43,565
600 Supplies	57,542
700 Property	500
<b>Total Student Activities</b>	<b>\$378,949</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>\$379,949</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	664,990
900 Other Uses of Funds	1,945,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,609,990</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	500

<u>Description</u>	<u>Amount</u>
<b>Total Interfund Transfers - Out</b>	<b>\$500</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,610,490</b>
<b>TOTAL EXPENDITURES</b>	<b>\$22,627,164</b>



**Cash and Short-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	1,111,825	891,462
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	145,972	106,136
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	40,893	35,800
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	35,283	35,283
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	166,176	125,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$1,500,149</b>	<b>\$1,193,681</b>

**Long-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 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

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$1,500,149</b>	<b>\$1,193,681</b>
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**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

**General Fund**

0510 Bonds Payable	24,510,000	22,565,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	58,625	57,120
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$24,568,625</b>	<b>\$22,622,120</b>
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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 Noncurrent Liabilities		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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 Noncurrent Liabilities		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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 Noncurrent Liabilities		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

## 2016-2017 Final General Fund Budget

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Page - 3 of 6

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$24,568,625</b>	<b>\$22,622,120</b>

**Short-Term Payables**

**06/30/2016 Estimate**

**06/30/2017 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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$24,568,625</b>	<b>\$22,622,120</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,111,828
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,111,828</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,111,828</b>
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