

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/23/2017

XXXXXXXX

President of the Board - Original Signature Required

XXXXXX

Date

XXXXXXXX

Secretary of the Board - Original Signature Required

XXXXXX

Date

XXXXXXXX

Chief School Administrator - Original Signature Required

XXXXXX

Date

Thomas J Melone

Contact Person

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**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET**


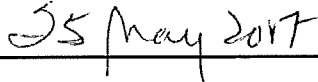
24 PS 6-687(a)(1)

(03/2006)

School District Name : Wyoming Area SD	County : Luzerne	AUN Number : 118409203
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 
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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>
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$79,714.00 Function 2500, Object 200: \$87,387.00	Salaries and benefits are per contractual agreements.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve for unanticipated expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The School District believes that the estimated fund balance is justified for good fiscal management.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	15,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	400,000
0850 Unassigned Fund Balance	2,565,937
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,965,937</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,287,691
7000 Revenue from State Sources	14,923,968
8000 Revenue from Federal Sources	830,403
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$34,042,062</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$37,007,999</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,301,090
6113 Public Utility Realty Taxes	19,000
6114 Payments in Lieu of Current Taxes - State / Local	25,001
6120 Current Per Capita Taxes, Section 679	27,500
6140 Current Act 511 Taxes - Flat Rate Assessments	51,500
6150 Current Act 511 Taxes - Proportional Assessments	2,138,600
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,371,500
6500 Earnings on Investments	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	275,000
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	17,500
6990 Refunds and Other Miscellaneous Revenue	28,000
REVENUE FROM LOCAL SOURCES	\$18,287,691
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,803,270
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,479,556
7311 Pupil Transportation Subsidy	1,200,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	94,214
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	468,437
7505 Ready to Learn Block Grant	357,527
7810 State Share of Social Security and Medicare Taxes	661,768
7820 State Share of Retirement Contributions	2,779,196
REVENUE FROM STATE SOURCES	\$14,923,968
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	670,057
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,346
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$830,403
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	34,042,062

Act 1 Index (current): 3.4%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

Section 672.1 Method Choice: (a)(1)

4

\$14,301,100

\$468,437

\$14,769,537

\$16,447,320

Luzerne

Wyoming

Total

2016-17 Data

a. Assessed Value	\$991,470,900	\$8,839,205	\$1,000,310,105
b. Real Estate Mills	15.4127	75.9986	

I. 2017-18 Data

c. 2015 STEB Market Value	\$845,230,981	\$37,297,892	\$882,528,873
d. Assessed Value	\$988,423,200	\$8,889,980	\$997,313,180
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2016-17 Calculations

f. 2016-17 Tax Levy (a * b)	\$15,281,244	\$671,767	\$15,953,011
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2017-18 Calculations

g. Percent of Total Market Value	95.77375%	4.22625%	100.00000%
h. Rebalanced 2016-17 Tax Levy (f Total * g)	\$15,278,797	\$674,214	\$15,953,011
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.4127	76.2754	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	89.50000%	89.50000%	89.50000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$15,752,215	\$695,105	\$16,447,320

I. 2017-18 Real Estate Tax Rate (k / d * 1000)	15.9367	78.1897	
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III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$15,752,204	\$695,105	\$16,447,309
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n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$15,978,872
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o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$14,301,090
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Act 1 Index (current): 3.4%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
4
\$14,301,100
\$468,437
\$14,769,537
\$16,447,320

Section 672.1 Method Choice: (a)(1)

	Luzerne	Wyoming	Total
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Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	15.9367	78.8687	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,752,204	\$701,141	\$16,453,345
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$5,585	\$1,138	
Number of Homestead/Farmstead Properties	5034	207	5241
Median Assessed Value of Homestead Properties			\$109,900

Act 1 Index (current): 3.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$14,301,100

Amount of Tax Relief for Homestead Exclusions

\$468,437

Total Approx. Tax Revenue:

\$14,769,537

Approx. Tax Levy for Tax Rate Calculation:

\$16,447,320

Luzerne

Wyoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$468,437

Lowering RE Tax Rate

\$0

\$468,437

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$468,437

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Luzerne	988,423,200	15.9367	15,752,204			89.50000%	
Wyoming	8,889,980	78.1897	695,105			89.50000%	
Totals:	997,313,180		16,447,309	468,437	15,978,872	89.50000%	14,301,090

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00			27,500
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	27,500	27,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	24,000	24,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			51,500	51,500
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,970,000	1,970,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	168,600	168,600
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			2,138,600	2,138,600
Total Act 511, Current Taxes				2,190,100
Act 511 Tax Limit -->		882,528,873	12	10,590,346
		Market Value	Mills	(511 Limit)

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>									
	Luzerne	15.4127	15.9367	3.40%	Yes	3.4%				
	Wyoming	76.2754	78.1897	2.51%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,234,019
1200 Special Programs - Elementary / Secondary	4,965,593
1300 Vocational Education	880,423
1400 Other Instructional Programs - Elementary / Secondary	1,207,699
Total Instruction	\$22,287,734
2000 Support Services	
2100 Support Services - Students	920,201
2200 Support Services - Instructional Staff	511,421
2300 Support Services - Administration	2,125,314
2400 Support Services - Pupil Health	595,566
2500 Support Services - Business	383,040
2600 Operation and Maintenance of Plant Services	3,353,186
2700 Student Transportation Services	2,079,938
2800 Support Services - Central	214,860
2900 Other Support Services	46,000
Total Support Services	\$10,229,526
3000 Operation of Non-Instructional Services	
3200 Student Activities	592,693
3300 Community Services	135,416
Total Operation of Non-Instructional Services	\$728,109
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	7,500
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	507,581
5200 Interfund Transfers - Out	904,456
5900 Budgetary Reserve	225,000
Total Other Expenditures and Financing Uses	\$1,637,037
Total Estimated Expenditures and Other Financing Uses	\$34,889,906

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,396,414
200 Personnel Services - Employee Benefits	5,686,065
300 Purchased Professional and Technical Services	92,500
400 Purchased Property Services	6,000
500 Other Purchased Services	654,100
600 Supplies	374,740
700 Property	14,200
800 Other Objects	10,000
Total Regular Programs - Elementary / Secondary	\$15,234,019
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,017,978
200 Personnel Services - Employee Benefits	1,188,765
300 Purchased Professional and Technical Services	1,319,000
500 Other Purchased Services	374,800
600 Supplies	59,550
700 Property	5,000
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$4,965,593
1300 Vocational Education	
100 Personnel Services - Salaries	203,877
200 Personnel Services - Employee Benefits	129,973
500 Other Purchased Services	517,773
600 Supplies	27,700
700 Property	1,100
Total Vocational Education	\$880,423
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	588,108
200 Personnel Services - Employee Benefits	319,791
300 Purchased Professional and Technical Services	282,000
500 Other Purchased Services	10,500
600 Supplies	6,900
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$1,207,699
Total Instruction	\$22,287,734
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	478,052
200 Personnel Services - Employee Benefits	405,049
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	1,900
600 Supplies	8,200
700 Property	1,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,000
Total Support Services - Students	\$920,201
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	187,536
200 Personnel Services - Employee Benefits	125,013
300 Purchased Professional and Technical Services	57,151
400 Purchased Property Services	22,000
500 Other Purchased Services	78,271
600 Supplies	38,150
700 Property	750
800 Other Objects	2,550
Total Support Services - Instructional Staff	\$511,421
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,026,981
200 Personnel Services - Employee Benefits	761,653
300 Purchased Professional and Technical Services	203,500
500 Other Purchased Services	34,670
600 Supplies	12,260
700 Property	1,500
800 Other Objects	84,750
Total Support Services - Administration	\$2,125,314
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	221,082
200 Personnel Services - Employee Benefits	127,634
300 Purchased Professional and Technical Services	243,750
400 Purchased Property Services	200
500 Other Purchased Services	400
600 Supplies	1,500
700 Property	500
800 Other Objects	500
Total Support Services - Pupil Health	\$595,566
2500 Support Services - Business	
100 Personnel Services - Salaries	79,714
200 Personnel Services - Employee Benefits	87,387
300 Purchased Professional and Technical Services	152,626
400 Purchased Property Services	20,000
500 Other Purchased Services	2,600
600 Supplies	3,000
700 Property	500
800 Other Objects	37,213
Total Support Services - Business	\$383,040
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,205,119
200 Personnel Services - Employee Benefits	756,896
300 Purchased Professional and Technical Services	15,500

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	494,000
500 Other Purchased Services	244,071
600 Supplies	593,100
700 Property	44,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$3,353,186
2700 Student Transportation Services	
100 Personnel Services - Salaries	71,194
200 Personnel Services - Employee Benefits	57,925
500 Other Purchased Services	1,945,819
600 Supplies	4,000
800 Other Objects	1,000
Total Student Transportation Services	\$2,079,938
2800 Support Services - Central	
100 Personnel Services - Salaries	78,208
200 Personnel Services - Employee Benefits	59,652
300 Purchased Professional and Technical Services	77,000
Total Support Services - Central	\$214,860
2900 Other Support Services	
500 Other Purchased Services	46,000
Total Other Support Services	\$46,000
Total Support Services	\$10,229,526
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	250,094
200 Personnel Services - Employee Benefits	112,228
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	3,000
500 Other Purchased Services	108,721
600 Supplies	112,450
700 Property	2,500
800 Other Objects	2,500
Total Student Activities	\$592,693
3300 Community Services	
100 Personnel Services - Salaries	94,200
200 Personnel Services - Employee Benefits	5,716
500 Other Purchased Services	6,500
600 Supplies	4,000
800 Other Objects	25,000
Total Community Services	\$135,416
Total Operation of Non-Instructional Services	\$728,109
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,500
700 Property	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	22,723
900 Other Uses of Funds	484,858
Total Debt Service / Other Expenditures and Financing Uses	\$507,581
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	904,456
Total Interfund Transfers - Out	\$904,456
5900 <u>Budgetary Reserve</u>	
800 Other Objects	225,000
Total Budgetary Reserve	\$225,000
Total Other Expenditures and Financing Uses	\$1,637,037
TOTAL EXPENDITURES	\$34,889,906

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	5,500,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	45,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	65,000	64,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	95,000	90,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,715,000	\$5,204,000

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

\$5,715,000

\$5,204,000

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
0510 Bonds Payable	21,800,923	21,281,557
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	25,000	25,000
0540 Accumulated Compensated Absences	575,000	580,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	400,000	450,000
0599 Other Long-Term Liabilities		
Total General Fund	\$22,800,923	\$22,336,557
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

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

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 Permanent Fund

Total Long-Term Indebtedness

\$22,800,923

\$22,336,557

Short-Term Payables

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	600,000	625,000
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		
Total Short-Term Payables	\$600,000	\$625,000
TOTAL INDEBTEDNESS	\$23,400,923	\$22,961,557

Account Description	Amounts
0810 Nonspendable Fund Balance	15,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,118,093
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,118,093
5900 Budgetary Reserve	225,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,358,593