

# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

*Julie Gration*

Date

*6/12/17*

Secretary of the Board - Original Signature Required

*Wanda M Erb*

Date

*6/12/17*

Chief School Administrator - Original Signature Required

*Wanda M Erb*

Date

*6/12/17*

Wanda M Erb

(814)258-5644

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Contact Person

Telephone

Extension

wanda.erb@ntiogasd.org

Email Address

*kas*

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2017-2018 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Tioga SD	COUNTY : Tioga	AUN : 117596003
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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

yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$35469966
Ending Unassigned Fund Balance	\$835195
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.4%

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 <i>Meliana L. Barnes</i>	DATE 6-13-17
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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> Northern Tioga SD	<b>County :</b> Tioga	<b>AUN Number :</b> 117596003
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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> 5-9-17
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$10,536.94 C x 2%: \$9,568.64</p>	We have 136 properties below the homestead exclusion assessment.
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$2,215.00 Function 2800, Object 200: \$14,597.00</p>	Tuition for Administrative and Certified Support Professionals are included in Object 2400
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Working Capital
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.	Working Capital
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Retirement Reserve - \$1,508,475; Technology Reserve \$350,000; Spec.Education Reserve \$500,000; Capital Projects - \$500,000; GASB 54 OPEB \$518,000; Insurance \$600,000; Board Initiatives \$150,000; Internal Bd. Grants \$200,000

<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	4,900,242
0850 Unassigned Fund Balance	2,668,849
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,569,091</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	11,520,347
7000 Revenue from State Sources	20,504,820
8000 Revenue from Federal Sources	1,037,378
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$33,062,545</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$40,631,636</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	7,674,208
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	11,500
6114 Payments in Lieu of Current Taxes - State / Local	34,300
6140 Current Act 511 Taxes - Flat Rate Assessments	20,000
6150 Current Act 511 Taxes - Proportional Assessments	2,260,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	975,000
6500 Earnings on Investments	18,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	348,864
6910 Rentals	3,700
6940 Tuition from Patrons	6,275
6990 Refunds and Other Miscellaneous Revenue	128,000

**REVENUE FROM LOCAL SOURCES \$11,520,347**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	12,512,526
7160 Tuition for Orphans Subsidy	41,650
7220 Vocational Education	61,147
7240 Driver Education - Student	3,900
7271 Special Education funds for School-Aged Pupils	1,661,912
7311 Pupil Transportation Subsidy	1,482,020
7312 Nonpublic and Charter School Pupil Transportation Subsidy	23,100
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	183,614
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	478,428
7501 PA Accountability Grants	446,252
7810 State Share of Social Security and Medicare Taxes	730,556
7820 State Share of Retirement Contributions	2,841,715

**REVENUE FROM STATE SOURCES \$20,504,820**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	706,335
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	165,717
8521 Vocational Education - Operating Expenditures	49,676

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	115,650
Reimbursements (Access)	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,037,378</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>33,062,545</b>

Act 1 Index (current): 3.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$7,674,208</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$478,432</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$8,152,640</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$9,216,188</b>

	Tioga	Total
<hr/>		
<b>2016-17 Data</b>		
a. Assessed Value	\$527,695,213	\$527,695,213
b. Real Estate Mills	17.0794	
<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$673,982,596	\$673,982,596
d. Assessed Value	\$530,180,947	\$530,180,947
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2016-17 Calculations</b>		
f. 2016-17 Tax Levy	\$9,012,718	\$9,012,718
(a * b)		
<b>2017-18 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b> h. Rebalanced 2016-17 Tax Levy	\$9,012,718	\$9,012,718
(f Total * g)		
i. Base Mills Subject to Index	17.0794	
(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	87.82813%	87.82813%
k. Tax Levy Needed	\$9,216,188	\$9,216,188
(Approx. Tax Levy * g)		
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>17.3831</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$9,216,188	\$9,216,188
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,737,756
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,674,208
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.6%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$7,674,208</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$478,432</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$8,152,640</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$9,216,188</b>	
	<b>Tioga</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	17.6942	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,381,128	\$9,381,128
<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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$8,104	
Number of Homestead/Farmstead Properties	3471	3471
Median Assessed Value of Homestead Properties		\$68,415

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Act 1 Index (current): 3.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$7,674,208</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$478,432</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$8,152,640</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$9,216,188</b>
	<b>Tioga</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$478,428	Lowering RE Tax Rate	\$0	\$478,428
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4			\$4
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$478,432</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>
Tioga	530,180,947	17.3831	9,216,188			87.82813%	
<b>Totals:</b>	<b>530,180,947</b>		<b>9,216,188</b>	478,432 =	8,737,756 X	87.82813% =	7,674,208

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	20,000
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 20,000 20,000**

	<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	1.200%	0.000%	2,100,000	2,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	160,000	160,000
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 2,260,000 2,260,000**

**Total Act 511, Current Taxes 2,280,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>673,982,596 X</b>	<b>12</b>	<b>8,087,791</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
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Tioga	17.0794	17.3831	1.78%	Yes	3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%				
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,939,057
1200 Special Programs - Elementary / Secondary	5,004,952
1300 Vocational Education	268,595
1400 Other Instructional Programs - Elementary / Secondary	162,440
1800 Pre-Kindergarten	394,001
<b>Total Instruction</b>	<b>\$21,769,045</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,042,157
2200 Support Services - Instructional Staff	1,529,100
2300 Support Services - Administration	1,893,834
2400 Support Services - Pupil Health	324,475
2500 Support Services - Business	406,986
2600 Operation and Maintenance of Plant Services	2,552,792
2700 Student Transportation Services	1,999,500
2800 Support Services - Central	126,682
2900 Other Support Services	2,500
<b>Total Support Services</b>	<b>\$9,878,026</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	658,025
3300 Community Services	45,024
<b>Total Operation of Non-Instructional Services</b>	<b>\$703,049</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,791,994
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	827,852
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,119,846</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$35,469,966</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,574,972
200 Personnel Services - Employee Benefits	5,617,895
300 Purchased Professional and Technical Services	60,320
400 Purchased Property Services	66,300
500 Other Purchased Services	615,901
600 Supplies	920,364
700 Property	82,700
800 Other Objects	605
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,939,057</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,413,068
200 Personnel Services - Employee Benefits	2,004,803
300 Purchased Professional and Technical Services	178,000
400 Purchased Property Services	3,956
500 Other Purchased Services	362,150
600 Supplies	40,475
700 Property	2,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,004,952</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	129,405
200 Personnel Services - Employee Benefits	83,446
400 Purchased Property Services	450
500 Other Purchased Services	22,300
600 Supplies	17,210
700 Property	15,784
<b>Total Vocational Education</b>	<b>\$268,595</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	61,998
200 Personnel Services - Employee Benefits	32,651
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	11,600
500 Other Purchased Services	38,450
600 Supplies	2,741
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$162,440</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	228,592
200 Personnel Services - Employee Benefits	158,539
600 Supplies	6,870
<b>Total Pre-Kindergarten</b>	<b>\$394,001</b>
<b>Total Instruction</b>	<b>\$21,769,045</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	575,154
200 Personnel Services - Employee Benefits	414,408
300 Purchased Professional and Technical Services	18,500
400 Purchased Property Services	2,200
500 Other Purchased Services	11,874
600 Supplies	18,171
800 Other Objects	1,850
<b>Total Support Services - Students</b>	<b>\$1,042,157</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	664,179
200 Personnel Services - Employee Benefits	494,925
300 Purchased Professional and Technical Services	108,634
400 Purchased Property Services	16,240
500 Other Purchased Services	36,519
600 Supplies	183,784
700 Property	22,900
800 Other Objects	1,919
<b>Total Support Services - Instructional Staff</b>	<b>\$1,529,100</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	936,581
200 Personnel Services - Employee Benefits	579,793
300 Purchased Professional and Technical Services	157,950
400 Purchased Property Services	39,829
500 Other Purchased Services	111,788
600 Supplies	50,893
800 Other Objects	17,000
<b>Total Support Services - Administration</b>	<b>\$1,893,834</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	161,966
200 Personnel Services - Employee Benefits	141,549
300 Purchased Professional and Technical Services	8,100
400 Purchased Property Services	500
500 Other Purchased Services	1,000
600 Supplies	11,360
<b>Total Support Services - Pupil Health</b>	<b>\$324,475</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	225,076
200 Personnel Services - Employee Benefits	148,006
300 Purchased Professional and Technical Services	8,695
400 Purchased Property Services	4,229
500 Other Purchased Services	11,800
600 Supplies	8,480
800 Other Objects	700
<b>Total Support Services - Business</b>	<b>\$406,986</b>
<b>2600 Operation and Maintenance of Plant Services</b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	757,642
200 Personnel Services - Employee Benefits	581,909
300 Purchased Professional and Technical Services	144,500
400 Purchased Property Services	206,707
500 Other Purchased Services	151,000
600 Supplies	650,870
700 Property	59,914
800 Other Objects	250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,552,792</b>
<b>2700 Student Transportation Services</b>	
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	2,500
500 Other Purchased Services	1,987,500
600 Supplies	4,500
<b>Total Student Transportation Services</b>	<b>\$1,999,500</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	2,215
200 Personnel Services - Employee Benefits	14,597
300 Purchased Professional and Technical Services	34,500
500 Other Purchased Services	6,800
600 Supplies	68,570
<b>Total Support Services - Central</b>	<b>\$126,682</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	2,500
<b>Total Other Support Services</b>	<b>\$2,500</b>
<b>Total Support Services</b>	<b>\$9,878,026</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	306,986
200 Personnel Services - Employee Benefits	96,270
300 Purchased Professional and Technical Services	46,500
400 Purchased Property Services	4,000
500 Other Purchased Services	111,300
600 Supplies	77,682
700 Property	9,640
800 Other Objects	5,647
<b>Total Student Activities</b>	<b>\$658,025</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,136
500 Other Purchased Services	4,000
600 Supplies	26,888
<b>Total Community Services</b>	<b>\$45,024</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$703,049</b>



<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	116,394
900 Other Uses of Funds	1,675,600
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,791,994</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	500,000
<b>Total Interfund Transfers - Out</b>	<b>\$500,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	827,852
<b>Total Budgetary Reserve</b>	<b>\$827,852</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,119,846</b>
<b>TOTAL EXPENDITURES</b>	<b>\$35,469,966</b>

**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	8,775,000	8,000,000
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	200,000	200,000
Other Capital Projects Fund		1,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	160,000	155,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	180,000	180,000
Other Agency Fund	450,000	425,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$9,915,000</b>	<b>\$10,610,000</b>

**Long-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	1,550,000	2,000,000
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	4,500,000	4,000,000
Other Capital Projects Fund		15,000,000
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	680,000	650,000

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$6,730,000</b>	<b>\$21,650,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$16,645,000</b>	<b>\$32,260,000</b>

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

**General Fund**

0510 Bonds Payable	5,670,000	23,870,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	210,000	200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	417,607	520,000
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$6,297,607</b>	<b>\$24,590,000</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 Long-Term 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 Long-Term 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 Long-Term 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**

**06/30/2017 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

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
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>\$6,297,607</b>	<b>\$24,590,000</b>



**Short-Term Payables**

**06/30/2017 Estimate**

**06/30/2018 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>\$6,297,607</b>	<b>\$24,590,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,326,475
0850 Unassigned Fund Balance	835,195
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,161,670</b>
<b>5900 Budgetary Reserve</b>	<b>827,852</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,989,522</b>