

# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

***PROPOSED FINAL***

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/17/2017

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Valerie W Ellenburg

(570)655-5533

Extn :

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

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Telephone

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Email Address

**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> Mid Valley SD	<b>County :</b> Lackawanna	<b>AUN Number :</b> 119355503
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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> May 17, 2017
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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: \$64,979.00 Function 2500, Object 200: \$69,291.00	As calculated based on terms of CBA.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amount to be allocated during final budget.

ITEM

AMOUNTS

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

- 0810 Nonspendable Fund Balance
- 0820 Restricted Fund Balance
- 0830 Committed Fund Balance
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

4,058,813

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

**\$4,058,813**

**Estimated Revenues And Other Financing Sources**

- 6000 Revenue from Local Sources
- 7000 Revenue from State Sources
- 8000 Revenue from Federal Sources
- 9000 Other Financing Sources

17,203,923  
8,139,750  
529,066

**Total Estimated Revenues And Other Financing Sources**

**\$25,872,739**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

**\$29,931,552**

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	14,257,695
6113 Public Utility Realty Taxes	17,000
6114 Payments in Lieu of Current Taxes - State / Local	20,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	1,744,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	650,000
6500 Earnings on Investments	45,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	322,486
6910 Rentals	10,000
6960 Services Provided Other Local Governmental Units / LEAs	20,000
6990 Refunds and Other Miscellaneous Revenue	47,742
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$17,203,923</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	4,146,660
7160 Tuition for Orphans Subsidy	6,500
7271 Special Education funds for School-Aged Pupils	882,921
7311 Pupil Transportation Subsidy	292,287
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	351,936
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	261,103
7505 Ready to Learn Block Grant	192,918
7810 State Share of Social Security and Medicare Taxes	378,981
7820 State Share of Retirement Contributions	1,594,444
<b>REVENUE FROM STATE SOURCES</b>	<b>\$8,139,750</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	463,042
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	66,024
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$529,066</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>25,872,739</b>

Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>		<b>\$14,257,695</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>		<b>\$261,103</b>
<b>Total Approx. Tax Revenue:</b>		<b>\$14,518,798</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>		<b>\$15,618,379</b>
	<b>Lackawanna</b>	<b>Total</b>

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<b>2016-17 Data</b>		
a. Assessed Value	\$133,580,351	\$133,580,351
b. Real Estate Mills	113.2590	

<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$856,758,259	\$856,758,259
d. Assessed Value	\$133,623,818	\$133,623,818
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2016-17 Calculations</b>		
f. 2016-17 Tax Levy	\$15,129,177	\$15,129,177
(a * b)		

<b>II. 2017-18 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$15,129,177	\$15,129,177
(f Total * g)		
i. Base Mills Subject to Index	113.2590	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	92.84000%	92.84000%
k. Tax Levy Needed	\$15,618,379	\$15,618,379
(Approx. Tax Levy * g)		
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>116.8832</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$15,618,379	\$15,618,379
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,357,276
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,257,695
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$14,257,695

Amount of Tax Relief for Homestead Exclusions

\$261,103

Total Approx. Tax Revenue:

\$14,518,798

Approx. Tax Levy for Tax Rate Calculation:

\$15,618,379

Lackawanna

Total

Index Maximums

p. Maximum Mills Based On Index  
( $i * (1 + \text{Index})$ )

116.8832

q. Mills In Excess of Index  
(if  $l > p$ ),  $(l - p)$ )

0.0000

r. Maximum Tax Levy Based On Index  
( $p / 1000 * d$ )

\$15,618,379

\$15,618,379

IV.

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  
( $t * \text{Est. Pct. Collection}$ )

\$0

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$564

V.

Number of Homestead/Farmstead Properties

3964

3964

Median Assessed Value of Homestead Properties

\$10,000

Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$14,257,695</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$261,103</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$14,518,798</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$15,618,379</b>
	<b>Lackawanna</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$261,103	Lowering RE Tax Rate	\$0	\$261,103
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$261,103</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>
Lackawanna	133,623,818	116.8832	15,618,379			92.84000%	
<b>Totals:</b>	<b>133,623,818</b>		<b>15,618,379</b>	261,103 =	15,357,276 X	92.84000% =	14,257,695

	<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>Estimated Revenue</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	50,000
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 50,000 50,000**

	<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	0.500%	0.000%	1,590,000	1,590,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	154,000	154,000
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 1,744,000 1,744,000**

**Total Act 511, Current Taxes 1,794,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>856,758,259 X</b>	<b>12</b>	<b>10,281,099</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2016-17 (Rebalanced)	2017-18	Percent Change in Rate			2016-17 (Rebalanced)	2017-18	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Lackawanna	113.2590	116.8832	3.20%	Yes	3.2%			
	<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	3.2%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	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	10,636,854
1200 Special Programs - Elementary / Secondary	4,499,798
1300 Vocational Education	583,992
1400 Other Instructional Programs - Elementary / Secondary	610,120
1700 Higher Education Programs	5,000
<b>Total Instruction</b>	<b>\$16,335,764</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	697,536
2200 Support Services - Instructional Staff	432,023
2300 Support Services - Administration	1,731,272
2400 Support Services - Pupil Health	199,802
2500 Support Services - Business	311,325
2600 Operation and Maintenance of Plant Services	1,623,473
2700 Student Transportation Services	1,058,830
2800 Support Services - Central	563,306
2900 Other Support Services	217,770
<b>Total Support Services</b>	<b>\$6,835,337</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	657,388
3300 Community Services	119,351
<b>Total Operation of Non-Instructional Services</b>	<b>\$776,739</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	60,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$60,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	2,164,859
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,164,859</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$26,172,699</b>

## 2017-2018 Final General Fund Budget

LEA : 119355503 Mid Valley SD

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Page - 1 of 3

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,580,996
200 Personnel Services - Employee Benefits	4,630,038
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	95,000
500 Other Purchased Services	20,600
600 Supplies	265,100
700 Property	28,520
800 Other Objects	1,600
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,636,854</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,719,128
200 Personnel Services - Employee Benefits	1,401,890
300 Purchased Professional and Technical Services	924,500
500 Other Purchased Services	427,500
600 Supplies	26,780
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,499,798</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	115,986
200 Personnel Services - Employee Benefits	89,955
500 Other Purchased Services	369,301
600 Supplies	6,070
800 Other Objects	2,680
<b>Total Vocational Education</b>	<b>\$583,992</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
500 Other Purchased Services	610,000
600 Supplies	120
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$610,120</b>
<b>1700 <u>Higher Education Programs</u></b>	
500 Other Purchased Services	5,000
<b>Total Higher Education Programs</b>	<b>\$5,000</b>
<b>Total Instruction</b>	<b>\$16,335,764</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	369,000
200 Personnel Services - Employee Benefits	263,976
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	900
600 Supplies	13,660
<b>Total Support Services - Students</b>	<b>\$697,536</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	222,234

## 2017-2018 Final General Fund Budget

LEA : 119355503 Mid Valley SD

Printed 5/22/2017 9:16:38 AM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	175,989
600 Supplies	33,000
700 Property	800
<b>Total Support Services - Instructional Staff</b>	<b>\$432,023</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	857,073
200 Personnel Services - Employee Benefits	575,949
300 Purchased Professional and Technical Services	197,900
500 Other Purchased Services	35,900
600 Supplies	35,050
700 Property	8,400
800 Other Objects	21,000
<b>Total Support Services - Administration</b>	<b>\$1,731,272</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	109,661
200 Personnel Services - Employee Benefits	72,941
300 Purchased Professional and Technical Services	12,300
500 Other Purchased Services	500
600 Supplies	4,400
<b>Total Support Services - Pupil Health</b>	<b>\$199,802</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	64,979
200 Personnel Services - Employee Benefits	69,291
300 Purchased Professional and Technical Services	125,085
500 Other Purchased Services	25,000
600 Supplies	5,000
700 Property	11,000
800 Other Objects	10,970
<b>Total Support Services - Business</b>	<b>\$311,325</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	397,358
200 Personnel Services - Employee Benefits	268,802
300 Purchased Professional and Technical Services	37,000
400 Purchased Property Services	588,000
500 Other Purchased Services	132,103
600 Supplies	200,000
800 Other Objects	210
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,623,473</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	12,600
200 Personnel Services - Employee Benefits	964
300 Purchased Professional and Technical Services	200
400 Purchased Property Services	5,000
500 Other Purchased Services	1,026,516
600 Supplies	13,500

<u>Description</u>	<u>Amount</u>
800 Other Objects	50
<b>Total Student Transportation Services</b>	<b>\$1,058,830</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	85,947
200 Personnel Services - Employee Benefits	56,359
300 Purchased Professional and Technical Services	307,200
600 Supplies	100,000
700 Property	13,800
<b>Total Support Services - Central</b>	<b>\$563,306</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	217,770
<b>Total Other Support Services</b>	<b>\$217,770</b>
<b>Total Support Services</b>	<b>\$6,835,337</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	322,660
200 Personnel Services - Employee Benefits	151,478
500 Other Purchased Services	72,000
600 Supplies	103,100
800 Other Objects	8,150
<b>Total Student Activities</b>	<b>\$657,388</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	110,405
200 Personnel Services - Employee Benefits	8,446
600 Supplies	500
<b>Total Community Services</b>	<b>\$119,351</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$776,739</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	60,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$60,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$60,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	2,164,859
<b>Total Interfund Transfers - Out</b>	<b>\$2,164,859</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,164,859</b>
<b>TOTAL EXPENDITURES</b>	<b>\$26,172,699</b>

LEA : 119355503 Mid Valley SD

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**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	3,000,000	2,500,000
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$3,000,000</b>	<b>\$2,500,000</b>
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**Long-Term Investments**

**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		

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$3,000,000** **\$2,500,000**



**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

**General Fund**

0510 Bonds Payable	22,640,000	21,175,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	269,419	269,419
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	527,858	527,858
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$23,437,277</b>	<b>\$21,972,277</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

## 2017-2018 Final General Fund Budget

LEA : 119355503 Mid Valley SD

Printed 5/22/2017 9:16:39 AM

Page - 3 of 6

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$23,437,277</b>	<b>\$21,972,277</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>\$23,437,277</b>	<b>\$21,972,277</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,758,853
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,758,853</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,758,853</b>
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