

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Greater Nanticoke Area SD	COUNTY : Luzerne	AUN : 118402603
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2017-2018 (compared to 2016-2017)? Yes No

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

Total Budgeted Expenditures	\$30153601
Ending Unassigned Fund Balance	\$2412288
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/15/2017
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DUE DATE: AUGUST 15, 2017

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

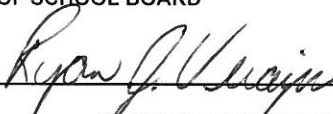
24 PS 6-687(a)(1)

(03/2006)

School District Name : Greater Nanticoke Area SD	County : Luzerne	AUN Number : 118402603
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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 5/11/17
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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>
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 amount is necessary to afford the Board of Education and the Administration the means to provide the funding for unanticipated costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for Health Care, Retirement, & Construction.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,775,634
0850 Unassigned Fund Balance	2,257,739
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,033,373</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,318,266
7000 Revenue from State Sources	18,302,831
8000 Revenue from Federal Sources	1,408,180
9000 Other Financing Sources	1,065,000
Total Estimated Revenues And Other Financing Sources	<u>\$30,094,277</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$35,127,650</u>

LEA : 118402603 Greater Nanticoke Area SD

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	6,222,787
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6120 Current Per Capita Taxes, Section 679	33,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	1,575,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	925,000
6500 Earnings on Investments	90,564
6800 Revenues from Intermediary Sources / Pass-Through Funds	306,582
6910 Rentals	10,000
6990 Refunds and Other Miscellaneous Revenue	45,333

REVENUE FROM LOCAL SOURCES \$9,318,266**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	10,863,784
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,389,047
7292 Pre-K Counts	161,500
7311 Pupil Transportation Subsidy	903,237
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	402,745
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	706,024
7505 Ready to Learn Block Grant	438,389
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	38,000
7810 State Share of Social Security and Medicare Taxes	665,490
7820 State Share of Retirement Contributions	2,639,615

REVENUE FROM STATE SOURCES \$18,302,831**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,110,318
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	127,756
8517 NCLB, Title IV - 21st Century Schools	11,070
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	109,036
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000

REVENUE FROM FEDERAL SOURCES \$1,408,180

Amount

OTHER FINANCING SOURCES

9200 Proceeds from Extended-Term Financing 1,015,000

9800 Intrafund Transfers In 50,000

OTHER FINANCING SOURCES \$1,065,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 30,094,277

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$6,222,787

Amount of Tax Relief for Homestead Exclusions \$706,024

Total Approx. Tax Revenue: \$6,928,811

Approx. Tax Levy for Tax Rate Calculation: \$7,777,373

Luzerne

Total

2016-17 Data		
a. Assessed Value	\$680,836,100	\$680,836,100
b. Real Estate Mills	11.0765	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$524,690,816	\$524,690,816
d. Assessed Value	\$676,446,200	\$676,446,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$7,541,281	\$7,541,281
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$7,541,281	\$7,541,281
(f Total * g)		
i. Base Mills Subject to Index	11.0765	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%
k. Tax Levy Needed	\$7,777,373	\$7,777,373
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	11.4974	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,777,373	\$7,777,373
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,071,349
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,222,787
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$6,222,787

Amount of Tax Relief for Homestead Exclusions

\$706,024

Total Approx. Tax Revenue:

\$6,928,811

Approx. Tax Levy for Tax Rate Calculation:

\$7,777,373

Luzerne

Total

Index Maximums

p. Maximum Mills Based On Index

11.4974

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$7,777,373

\$7,777,373

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$14,090

V. Number of Homestead/Farmstead Properties

4346

4346

Median Assessed Value of Homestead Properties

\$75,550

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,222,787
Amount of Tax Relief for Homestead Exclusions	<u>\$706,024</u>
Total Approx. Tax Revenue:	\$6,928,811
Approx. Tax Levy for Tax Rate Calculation:	\$7,777,373

Luzerne	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$706,024	Lowering RE Tax Rate	\$0	\$706,024
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$706,024

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>
Luzerne	676,446,200	11.4974	7,777,373			88.00000%	
Totals:	676,446,200		7,777,373	706,024 =	7,071,349 X	88.00000% =	6,222,787

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		33,000
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	33,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	17,000
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	1.000%	0.000%	1,475,000	1,475,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	100,000	100,000
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 1,575,000 1,575,000

Total Act 511, Current Taxes 1,625,000

Act 511 Tax Limit -->	524,690,816 X	12	6,296,290
	Market Value	Mills	(511 Limit)

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> Luzerne	11.0765	11.4974	3.80%	Yes	3.8%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.8%			
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.8%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.8%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,253,653
1200 Special Programs - Elementary / Secondary	4,121,904
1300 Vocational Education	821,919
1400 Other Instructional Programs - Elementary / Secondary	222,861
1800 Pre-Kindergarten	161,500
Total Instruction	\$19,581,837
2000 Support Services	
2100 Support Services - Students	511,241
2200 Support Services - Instructional Staff	391,429
2300 Support Services - Administration	1,454,406
2400 Support Services - Pupil Health	575,411
2500 Support Services - Business	575,948
2600 Operation and Maintenance of Plant Services	2,399,607
2700 Student Transportation Services	1,835,391
2800 Support Services - Central	148,827
2900 Other Support Services	26,000
Total Support Services	\$7,918,260
3000 Operation of Non-Instructional Services	
3200 Student Activities	641,682
3300 Community Services	155,334
Total Operation of Non-Instructional Services	\$797,016
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,856,488
Total Other Expenditures and Financing Uses	\$1,856,488
Total Estimated Expenditures and Other Financing Uses	\$30,153,601

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,409,272
200 Personnel Services - Employee Benefits	5,186,038
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	205,200
500 Other Purchased Services	977,500
600 Supplies	397,643
700 Property	46,000
800 Other Objects	22,500
Total Regular Programs - Elementary / Secondary	\$14,253,653
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,885,275
200 Personnel Services - Employee Benefits	1,242,864
300 Purchased Professional and Technical Services	479,065
500 Other Purchased Services	455,000
600 Supplies	34,700
800 Other Objects	25,000
Total Special Programs - Elementary / Secondary	\$4,121,904
1300 <u>Vocational Education</u>	
500 Other Purchased Services	805,619
600 Supplies	16,300
Total Vocational Education	\$821,919
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	141,900
200 Personnel Services - Employee Benefits	80,961
Total Other Instructional Programs - Elementary / Secondary	\$222,861
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	103,348
200 Personnel Services - Employee Benefits	55,152
600 Supplies	1,500
800 Other Objects	1,500
Total Pre-Kindergarten	\$161,500
Total Instruction	\$19,581,837
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	254,199
200 Personnel Services - Employee Benefits	232,742
300 Purchased Professional and Technical Services	13,800
500 Other Purchased Services	1,500
600 Supplies	4,500
700 Property	500
800 Other Objects	4,000

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$511,241
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	244,808
200 Personnel Services - Employee Benefits	118,221
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	1,400
600 Supplies	15,000
700 Property	4,000
Total Support Services - Instructional Staff	\$391,429
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	671,069
200 Personnel Services - Employee Benefits	541,137
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	8,800
500 Other Purchased Services	29,500
600 Supplies	10,000
700 Property	2,000
800 Other Objects	41,900
Total Support Services - Administration	\$1,454,406
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	250,617
200 Personnel Services - Employee Benefits	220,494
300 Purchased Professional and Technical Services	98,000
600 Supplies	5,800
700 Property	500
Total Support Services - Pupil Health	\$575,411
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	217,111
200 Personnel Services - Employee Benefits	212,237
300 Purchased Professional and Technical Services	139,600
500 Other Purchased Services	1,000
600 Supplies	4,500
700 Property	500
800 Other Objects	1,000
Total Support Services - Business	\$575,948
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	807,696
200 Personnel Services - Employee Benefits	673,787
400 Purchased Property Services	592,100
500 Other Purchased Services	182,524
600 Supplies	122,000
700 Property	500
800 Other Objects	21,000
Total Operation and Maintenance of Plant Services	\$2,399,607

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	82,574
200 Personnel Services - Employee Benefits	64,817
500 Other Purchased Services	1,685,000
600 Supplies	2,000
800 Other Objects	1,000
Total Student Transportation Services	\$1,835,391
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	75,747
200 Personnel Services - Employee Benefits	73,080
Total Support Services - Central	\$148,827
2900 <u>Other Support Services</u>	
500 Other Purchased Services	26,000
Total Other Support Services	\$26,000
Total Support Services	\$7,918,260
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	274,492
200 Personnel Services - Employee Benefits	165,206
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	6,000
500 Other Purchased Services	75,000
600 Supplies	68,284
700 Property	1,000
800 Other Objects	6,700
Total Student Activities	\$641,682
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	100,643
200 Personnel Services - Employee Benefits	49,591
800 Other Objects	5,100
Total Community Services	\$155,334
Total Operation of Non-Instructional Services	\$797,016
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	676,488
900 Other Uses of Funds	1,180,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,856,488
Total Other Expenditures and Financing Uses	\$1,856,488
TOTAL EXPENDITURES	\$30,153,601

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	3,200,000	4,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	3,000	2,500
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	100,000	150,000
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 Cash and Short-Term Investments	\$3,303,000	\$4,252,500

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 **\$3,303,000** **\$4,252,500**

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
0510 Bonds Payable	24,030,000	22,850,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	450,000	460,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	\$24,480,000	\$23,310,000
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	\$24,480,000	\$23,310,000

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

TOTAL INDEBTEDNESS	\$24,480,000	\$23,310,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,561,761
0850 Unassigned Fund Balance	2,412,288
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,974,049

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,974,049
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