

PRELIMINARY 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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

THOMAS R CIPRIANO

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

ITEM

AMOUNTS

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	325,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	

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

\$325,000

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	14,998,076
7000 Revenue from State Sources	13,343,678
8000 Revenue from Federal Sources	265,000
9000 Other Financing Sources	150,000

Total Estimated Revenues And Other Financing Sources

\$28,756,754

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

\$29,081,754

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,054,176
6112 Interim Real Estate Taxes	525,000
6113 Public Utility Realty Taxes	6,900
6114 Payments in Lieu of Current Taxes - State / Local	45,000
6120 Current Per Capita Taxes, Section 679	31,000
6140 Current Act 511 Taxes - Flat Rate Assessments	65,000
6150 Current Act 511 Taxes - Proportional Assessments	1,245,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	900,000
6500 Earnings on Investments	1,000
6910 Rentals	85,000
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	\$14,998,076
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,250,000
7160 Tuition for Orphans Subsidy	46,750
7271 Special Education funds for School-Aged Pupils	1,285,000
7311 Pupil Transportation Subsidy	925,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	205,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	888,928
7810 State Share of Social Security and Medicare Taxes	605,000
7820 State Share of Retirement Contributions	2,100,000
REVENUE FROM STATE SOURCES	\$13,343,678
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	265,000
REVENUE FROM FEDERAL SOURCES	\$265,000
OTHER FINANCING SOURCES	
9360 Internal Service Fund Transfers	150,000
OTHER FINANCING SOURCES	\$150,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,756,754

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$12,054,176

Amount of Tax Relief for Homestead Exclusions

\$888,928

Total Approx. Tax Revenue:

\$12,943,104

Approx. Tax Levy for Tax Rate Calculation:

\$14,282,457

Luzerne

Total

2016-17 Data

a. Assessed Value

\$768,205,900

\$768,205,900

b. Real Estate Mills

17.5771

I. 2017-18 Data

c. 2015 STEB Market Value

\$681,468,272

\$681,468,272

d. Assessed Value

\$768,820,600

\$768,820,600

e. Assessed Value of New Constr/ Renov

\$0

\$0

2016-17 Calculations

f. 2016-17 Tax Levy

\$13,502,832

\$13,502,832

(a * b)

2017-18 Calculations

g. Percent of Total Market Value

100.000000%

100.000000%

h. Rebalanced 2016-17 Tax Levy

\$13,502,832

\$13,502,832

(f Total * g)

i. Base Mills Subject to Index

17.5771

(h / a * 1000) if no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

90.000000%

90.000000%

k. Tax Levy Needed

\$14,282,457

\$14,282,457

(Approx. Tax Levy * g)

l. 2017-18 Real Estate Tax Rate

18.5771

(k / d * 1000)

m. Tax Levy Generated by Mills

\$14,282,457

\$14,282,457

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$13,393,529

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$12,054,176

(n * Est. Pct. Collection)

Act 1 Index (current): 3.5%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$12,054,176

Amount of Tax Relief for Homestead Exclusions \$888,928

Total Approx. Tax Revenue: \$12,943,104

Approx. Tax Levy for Tax Rate Calculation: \$14,282,457

Luzerne

Total

Index Maximums

p. Maximum Mills Based On Index	18.1922	
($t * (1 + \text{Index})$)		
q. Mills In Excess of Index	0.3849	
(if $(l > p)$, $(l - p)$)		
r. Maximum Tax Levy Based On Index	\$13,986,538	\$13,986,538
($p / 1000 * d$)		
IV. s. Millage Rate within Index?	No	
(if $l > p$ Then No)		
t. Tax Levy In Excess of Index	\$295,919	\$295,919
(if $(m > r)$, $(m - r)$)		
u. Tax Revenue In Excess of Index	\$266,327	\$266,327
($t * \text{Est. Pct. Collection}$)		

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead \$0

Number of Homestead/Farmstead Properties

Median Assessed Value of Homestead Properties \$0

AUN: 118403003 Hanover Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.5%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$12,054,176

Amount of Tax Relief for Homestead Exclusions \$888,928

Total Approx. Tax Revenue: \$12,943,104

Approx. Tax Levy for Tax Rate Calculation: \$14,282,457

Luzerne

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$888,928	Lowering RE Tax Rate	\$888,928	\$1,777,856
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,777,856

CODE

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	768,820,600	18.5771	14,282,457	888,928	13,393,529	90.000000%	12,054,176
Totals:	768,820,600		14,282,457		13,393,529	90.000000%	12,054,176

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00			31,000
6140 Current Act 511 Taxes - Flat Rate Assessments				
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	48,000	48,000
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	17,000	17,000
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			65,000	65,000

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150 Current Act 511 Taxes - Proportional Assessments				
6151 Current Act 511 Earned Income Taxes	0.5000%	0.0000%	1,150,000	1,150,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.5000%	0.0000%	95,000	95,000
6154 Current Act 511 Amusement Taxes	0.0000%	0.0000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes - Percentage	0.0000%	0.0000%	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			1,245,000	1,245,000
Total Act 511, Current Taxes			1,310,000	1,310,000
Act 511 Tax Limit	681,468,272 X	Market Value	12 Mills	8,177,619 (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	17.5771	18.5771	5.69%	No	3.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes -- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes -- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,426,923
1200 Special Programs - Elementary / Secondary	4,800,165
1300 Vocational Education	973,113
1400 Other Instructional Programs - Elementary / Secondary	19,500
Total Instruction	\$17,219,701
2000 Support Services	
2100 Support Services - Students	1,062,100
2200 Support Services - Instructional Staff	658,325
2300 Support Services - Administration	1,690,890
2400 Support Services - Pupil Health	628,825
2500 Support Services - Business	387,060
2600 Operation and Maintenance of Plant Services	2,278,970
2700 Student Transportation Services	1,177,290
2800 Support Services - Central	54,500
2900 Other Support Services	35,000
Total Support Services	\$7,972,960
3000 Operation of Non-Instructional Services	
3300 Community Services	519,500
3400 Scholarships and Awards	68,000
Total Operation of Non-Instructional Services	\$587,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,976,593
Total Other Expenditures and Financing Uses	\$2,976,593
Total Estimated Expenditures and Other Financing Uses	\$28,756,754

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary/Secondary	
100 Personnel Services - Salaries	6,156,700
200 Personnel Services - Employee Benefits	4,413,353
400 Purchased Property Services	12,000
500 Other Purchased Services	422,000
600 Supplies	335,000
700 Property	87,870
Total Regular Programs - Elementary / Secondary	\$11,426,923
1200 Special Programs - Elementary/Secondary	
100 Personnel Services - Salaries	2,080,973
200 Personnel Services - Employee Benefits	831,390
300 Purchased Professional and Technical Services	1,585,000
500 Other Purchased Services	230,652
600 Supplies	68,350
700 Property	3,800
Total Special Programs - Elementary / Secondary	\$4,800,165
1300 Vocational Education	
300 Purchased Professional and Technical Services	973,113
Total Vocational Education	\$973,113
1400 Other Instructional Programs - Elementary/Secondary	
300 Purchased Professional and Technical Services	16,000
500 Other Purchased Services	3,500
Total Other Instructional Programs - Elementary / Secondary	\$19,500
Total Instruction	\$17,219,701
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	607,950
200 Personnel Services - Employee Benefits	270,050
300 Purchased Professional and Technical Services	35,500
500 Other Purchased Services	113,400
600 Supplies	26,000
700 Property	5,400
800 Other Objects	3,800
Total Support Services - Students	\$1,062,100
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	360,075
200 Personnel Services - Employee Benefits	162,000
300 Purchased Professional and Technical Services	57,000
500 Other Purchased Services	5,300
600 Supplies	63,200
700 Property	9,000
800 Other Objects	1,750

Description	Amount
Total Support Services - Instructional Staff	\$658,325
2300 Support Services - Administration	
100 Personnel Services - Salaries	991,815
200 Personnel Services - Employee Benefits	341,795
300 Purchased Professional and Technical Services	238,000
500 Other Purchased Services	32,080
600 Supplies	66,000
800 Other Objects	21,200
Total Support Services - Administration	\$1,690,890
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	162,160
200 Personnel Services - Employee Benefits	70,640
300 Purchased Professional and Technical Services	389,575
500 Other Purchased Services	600
600 Supplies	4,900
700 Property	950
Total Support Services - Pupil Health	\$628,825
2500 Support Services - Business	
100 Personnel Services - Salaries	210,345
200 Personnel Services - Employee Benefits	90,715
300 Purchased Professional and Technical Services	37,600
600 Supplies	43,200
800 Other Objects	5,200
Total Support Services - Business	\$387,060
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	824,180
200 Personnel Services - Employee Benefits	453,670
400 Purchased Property Services	333,750
500 Other Purchased Services	173,450
600 Supplies	436,420
700 Property	57,500
Total Operation and Maintenance of Plant Services	\$2,278,970
2700 Student Transportation Services	
400 Purchased Property Services	1,059,564
500 Other Purchased Services	117,726
Total Student Transportation Services	\$1,177,290
2800 Support Services - Central	
500 Other Purchased Services	64,500
Total Support Services - Central	\$64,500
2900 Other Support Services	
300 Purchased Professional and Technical Services	35,000
Total Other Support Services	\$35,000
Total Support Services	\$7,972,960

<u>Description</u>	<u>Amount</u>
3000 Operation of Non-Instructional Services	
3300 Community Services	
100 Personnel Services - Salaries	241,775
200 Personnel Services - Employee Benefits	49,975
300 Purchased Professional and Technical Services	45,500
400 Purchased Property Services	23,400
500 Other Purchased Services	54,600
600 Supplies	71,250
800 Other Objects	33,000
Total Community Services	\$519,500
3400 Scholarships and Awards	
300 Purchased Professional and Technical Services	68,000
Total Scholarships and Awards	\$68,000
Total Operation of Non-Instructional Services	\$587,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,960,593
900 Other Uses of Funds	16,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,976,593
Total Other Expenditures and Financing Uses	\$2,976,593
TOTAL EXPENDITURES	\$28,756,754

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	175,000	125,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	15,000	10,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	125,000	110,000
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		
Permanet Fund		
Total Cash and Short-Term Investments	\$315,000	\$245,000

Long-Term Investments

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

\$315,000

\$245,000

Long-Term Indebtedness

General Fund

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0510 Bonds Payable	10,800,000	8,500,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,340,000	1,350,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	\$12,140,000	\$9,850,000

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

\$12,140,000

\$9,850,000

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

<u>TOTAL INDEBTEDNESS</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
	\$12,140,000	\$9,850,000

Account Description

Amounts

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

Total Ending Fund Balance - Committed, Assigned, and Unassigned

325,000
\$325,000

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$325,000