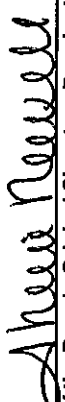


FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/19/2017



President of the Board - Original Signature Required

6/19/17

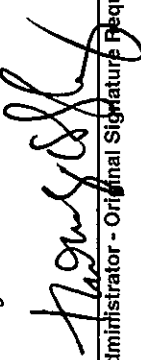
Date



Secretary of the Board - Original Signature Required

6/19/17

Date



Chief School Administrator - Original Signature Required

6/19/17

Date

Grant S Palfey

(570)674-7231 Extn :

Contact Person

Telephone

Extension

gpalfey@dcdhs.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Dallas SD	COUNTY : Luzerne	AUN : 118401603
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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%

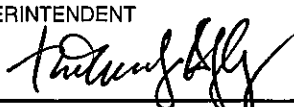
Did you raise property taxes in SY 2017-2018 (compared to 2016-2017)?
 Yes
 No

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

Total Budgeted Expenditures	\$38294170
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 6/20/17
--	-----------------

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 : Dallas SD	County : Luzerne	AUN Number : 118401603
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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 <i>Alexi Newell</i>	DATE 6-5-17
---	-----------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1800	Act 511 Taxes: 6141 Rate has changed from previous year. 6141 Prior Year Rate: 6141 Current Year Rate: 5.00	Looks like a software issue.
1840	Act 511 Taxes: 6143 Rate has changed from previous year. 6143 Prior Year Rate: 6143 Current Year Rate: 10.00	Looks like a software issue.
1940	Act 511 Taxes: 6151 Rate has changed from previous year. 6151 Prior Year Rate: 6151 Current Year Rate: 1.000%	Looks like a software issue.
1980	Act 511 Taxes: 6153 Rate has changed from previous year. 6153 Prior Year Rate: 6153 Current Year Rate: 1.000%	Looks like a software issue.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is used for unanticipated emergencies, such as roof damage.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The fund balance is assigned to future capital improvements, future pension obligations as well as future healthcare obligations.

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

2,635,423

0850 Unassigned Fund Balance

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

\$2,635,423

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

24,989,687

7000 Revenue from State Sources

11,947,358

8000 Revenue from Federal Sources

796,000

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$37,733,045

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

\$40,368,468

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,039,687
6113 Public Utility Realty Taxes	27,000
6114 Payments in Lieu of Current Taxes - State / Local	47,000
6120 Current Per Capita Taxes, Section 679	45,000
6140 Current Act 511 Taxes - Flat Rate Assessments	83,000
6150 Current Act 511 Taxes - Proportional Assessments	3,475,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	960,000
6500 Earnings on Investments	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	238,000
6990 Refunds and Other Miscellaneous Revenue	55,000
REVENUE FROM LOCAL SOURCES	\$24,989,687
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,141,078
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	1,175,000
7311 Pupil Transportation Subsidy	730,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	375,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	321,737
7810 State Share of Social Security and Medicare Taxes	580,415
7820 State Share of Retirement Contributions	2,471,128
REVENUE FROM STATE SOURCES	\$11,947,358
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	295,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	91,000
8731 ARRA - Build America Bonds	375,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000
REVENUE FROM FEDERAL SOURCES	\$796,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	37,733,045

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$20,039,687
Amount of Tax Relief for Homestead Exclusions	<u>\$321,737</u>
Total Approx. Tax Revenue:	\$20,361,424
Approx. Tax Levy for Tax Rate Calculation:	\$21,869,788

Luzerne

Total

2016-17 Data		
a. Assessed Value	\$1,621,047,900	\$1,621,047,900
b. Real Estate Mills	13.1380	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$1,276,891,302	\$1,276,891,302
d. Assessed Value	\$1,628,149,100	\$1,628,149,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$21,297,327	\$21,297,327
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$21,297,327	\$21,297,327
(f Total * g)		
i. Base Mills Subject to Index	13.1380	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$21,869,788	\$21,869,788
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	13.4323	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$21,869,787	\$21,869,787
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,548,050
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,039,687
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$20,039,687	
Amount of Tax Relief for Homestead Exclusions	<u>\$321,737</u>	
Total Approx. Tax Revenue:	\$20,361,424	
Approx. Tax Levy for Tax Rate Calculation:	\$21,869,788	

Luzerne

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.5321	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,032,276	\$22,032,276
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 * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$4,060	
Number of Homestead/Farmstead Properties	5899	5899
Median Assessed Value of Homestead Properties		\$328,400

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$20,039,687
Amount of Tax Relief for Homestead Exclusions	<u>\$321,737</u>
Total Approx. Tax Revenue:	\$20,361,424
Approx. Tax Levy for Tax Rate Calculation:	\$21,869,788

Luzerne	Total
----------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$321,737	Lowering RE Tax Rate	\$0	\$321,737
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$321,737

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	1,628,149,100	13.4323	21,869,787			93.00000%	
Totals:	1,628,149,100		21,869,787	321,737	21,548,050	93.00000%	20,039,687

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		45,000
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	45,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	38,000
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 83,000 83,000

	<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%	3,150,000	3,150,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	325,000	325,000
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 3,475,000 3,475,000

Total Act 511, Current Taxes 3,558,000

Act 511 Tax Limit -->	1,276,891,302	12	15,322,696
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Luzerne	13.1380	13.4323	2.25%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$0.00	\$5.00	New	No	3.0%				
6141	Current Act 511 Per Capita Taxes	\$0.00	\$5.00	New	No	3.0%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$0.00	\$10.00	New	No	3.0%				
6151	Current Act 511 Earned Income Taxes	0.000%	1.000%	New	No	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.000%	1.000%	New	No	3.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,602,180
1200 Special Programs - Elementary / Secondary	4,652,700
1300 Vocational Education	783,225
1400 Other Instructional Programs - Elementary / Secondary	39,914
Total Instruction	\$21,078,019
2000 Support Services	
2100 Support Services - Students	1,348,130
2200 Support Services - Instructional Staff	547,930
2300 Support Services - Administration	2,042,998
2400 Support Services - Pupil Health	247,020
2500 Support Services - Business	815,239
2600 Operation and Maintenance of Plant Services	3,555,136
2700 Student Transportation Services	1,397,730
2800 Support Services - Central	218,908
2900 Other Support Services	68,500
Total Support Services	\$10,241,591
3000 Operation of Non-Instructional Services	
3200 Student Activities	805,279
3300 Community Services	12,000
Total Operation of Non-Instructional Services	\$817,279
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,282,281
5900 Budgetary Reserve	875,000
Total Other Expenditures and Financing Uses	\$6,157,281
Total Estimated Expenditures and Other Financing Uses	\$38,294,170

2017-2018 Final General Fund Budget

LEA : 118401603 Dallas SD

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Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,759,347
200 Personnel Services - Employee Benefits	5,831,217
400 Purchased Property Services	250,000
500 Other Purchased Services	416,775
600 Supplies	319,341
700 Property	25,500
Total Regular Programs - Elementary / Secondary	\$15,602,180
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,105,116
200 Personnel Services - Employee Benefits	1,242,434
300 Purchased Professional and Technical Services	695,000
500 Other Purchased Services	569,750
600 Supplies	40,400
Total Special Programs - Elementary / Secondary	\$4,652,700
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	184,487
200 Personnel Services - Employee Benefits	123,583
500 Other Purchased Services	465,955
600 Supplies	8,200
700 Property	1,000
Total Vocational Education	\$783,225
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,500
200 Personnel Services - Employee Benefits	11,314
600 Supplies	1,100
Total Other Instructional Programs - Elementary / Secondary	\$39,914
Total Instruction	\$21,078,019
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	832,719
200 Personnel Services - Employee Benefits	506,186
400 Purchased Property Services	1,000
500 Other Purchased Services	1,900
600 Supplies	6,325
Total Support Services - Students	\$1,348,130
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	313,321
200 Personnel Services - Employee Benefits	188,844
400 Purchased Property Services	5,200
500 Other Purchased Services	2,300
600 Supplies	35,615
700 Property	1,650

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$547,930
2300 Support Services - Administration	
100 Personnel Services - Salaries	987,822
200 Personnel Services - Employee Benefits	633,476
300 Purchased Professional and Technical Services	320,000
400 Purchased Property Services	4,000
500 Other Purchased Services	51,400
600 Supplies	21,200
700 Property	5,100
800 Other Objects	20,000
Total Support Services - Administration	\$2,042,998
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	139,418
200 Personnel Services - Employee Benefits	98,902
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	500
500 Other Purchased Services	450
600 Supplies	3,500
700 Property	750
Total Support Services - Pupil Health	\$247,020
2500 Support Services - Business	
100 Personnel Services - Salaries	224,426
200 Personnel Services - Employee Benefits	144,463
400 Purchased Property Services	397,500
500 Other Purchased Services	1,700
600 Supplies	45,000
700 Property	1,500
800 Other Objects	650
Total Support Services - Business	\$815,239
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	888,507
200 Personnel Services - Employee Benefits	601,071
300 Purchased Professional and Technical Services	96,000
400 Purchased Property Services	997,000
500 Other Purchased Services	250,558
600 Supplies	698,500
700 Property	23,500
Total Operation and Maintenance of Plant Services	\$3,555,136
2700 Student Transportation Services	
500 Other Purchased Services	1,396,380
600 Supplies	1,350
Total Student Transportation Services	\$1,397,730
2800 Support Services - Central	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	103,218
200 Personnel Services - Employee Benefits	60,690
400 Purchased Property Services	55,000
Total Support Services - Central	\$218,908
2900 Other Support Services	
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	62,000
Total Other Support Services	\$68,500
Total Support Services	\$10,241,591
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	295,522
200 Personnel Services - Employee Benefits	128,807
300 Purchased Professional and Technical Services	142,000
400 Purchased Property Services	15,000
500 Other Purchased Services	130,150
600 Supplies	93,800
Total Student Activities	\$805,279
3300 Community Services	
800 Other Objects	12,000
Total Community Services	\$12,000
Total Operation of Non-Instructional Services	\$817,279
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,330,087
900 Other Uses of Funds	2,952,194
Total Debt Service / Other Expenditures and Financing Uses	\$5,282,281
5900 Budgetary Reserve	
800 Other Objects	875,000
Total Budgetary Reserve	\$875,000
Total Other Expenditures and Financing Uses	\$6,157,281
TOTAL EXPENDITURES	\$38,294,170

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	5,000,000	5,350,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	200,000	200,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	80,000	55,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,285,000	\$5,610,000

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 **\$5,285,000** **\$5,610,000**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund		
0510 Bonds Payable	70,789,169	68,375,481
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	250,000	250,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	\$71,039,169	\$68,625,481

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

<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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$71,039,169	\$68,625,481

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	\$71,039,169	\$68,625,481
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,074,298
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,074,298
5900 Budgetary Reserve	875,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,949,298