



**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2018-2019 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 2018-2019 (compared to 2017-2018 )?      Yes       No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$30153953
Ending Unassigned Fund Balance	\$2412316
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 6/22/2018
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

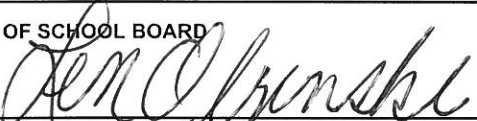
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Greater Nanticoke Area SD	<b>County :</b> Luzerne	<b>AUN Number :</b> 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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/10/18
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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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,232,629
0850 Unassigned Fund Balance	2,412,316
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,644,945</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	9,582,980
7000 Revenue from State Sources	18,825,665
8000 Revenue from Federal Sources	1,836,090
9000 Other Financing Sources	50,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$30,294,735</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$34,939,680</u></b>

LEA : 118402603 Greater Nanticoke Area SD

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	6,441,668
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	975,000
6500 Earnings on Investments	86,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	306,582
6910 Rentals	10,000
6990 Refunds and Other Miscellaneous Revenue	44,980

**REVENUE FROM LOCAL SOURCES \$9,582,980****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	11,265,377
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,503,473
7292 Pre-K Counts	161,500
7311 Pupil Transportation Subsidy	903,240
7312 Nonpublic and Charter School Pupil Transportation Subsidy	26,180
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	351,948
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	705,061
7505 Ready to Learn Block Grant	438,389
7810 State Share of Social Security and Medicare Taxes	651,507
7820 State Share of Retirement Contributions	2,758,990

**REVENUE FROM STATE SOURCES \$18,825,665****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,227,700
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	122,463
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	113,045
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	372,882

**REVENUE FROM FEDERAL SOURCES \$1,836,090**

Amount

**OTHER FINANCING SOURCES**

9800 Intrafund Transfers In 50,000

**OTHER FINANCING SOURCES \$50,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 30,294,735**

Act 1 Index (current): 3.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,441,668</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$705,061</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$7,146,729</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$8,025,138</b>

	<b>Luzerne</b>	<b>Total</b>
<hr/>		
<b>2017-18 Data</b>		
a. Assessed Value	\$676,446,200	\$676,446,200
b. Real Estate Mills	11.4974	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$534,228,330	\$534,228,330
d. Assessed Value	\$673,741,600	\$673,741,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$7,777,373	\$7,777,373
(a * b)		
<b>2018-19 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$7,777,373	\$7,777,373
(f Total * g)		
i. Base Mills Subject to Index	11.4974	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%
k. Tax Levy Needed	\$8,025,138	\$8,025,138
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>11.9113</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$8,025,138	\$8,025,138
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,320,077
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,441,668
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.6%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,441,668</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$705,061</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$7,146,729</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$8,025,138</b>	
	<b>Luzerne</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	11.9113	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,025,138	\$8,025,138
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$13,936.00	
Number of Homestead/Farmstead Properties	4243	4243
Median Assessed Value of Homestead Properties		\$78,151

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Act 1 Index (current): 3.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,441,668</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$705,061</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$7,146,729</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$8,025,138</b>
	<b>Luzerne</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$705,061	Lowering RE Tax Rate	\$0		\$705,061
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$705,061</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>
Luzerne	673,741,600	11.9113	8,025,138			88.00000%	
<b>Totals:</b>	<b>673,741,600</b>		<b>8,025,138</b>	705,061 =	7,320,077 X	88.00000% =	6,441,668

	<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**

<b>Act 511 Tax Limit --&gt;</b>	<b>534,228,330 X</b>	<b>12</b>	<b>6,410,740</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:		Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	
6111	<u>Current Real Estate Taxes</u> Luzerne	11.4974	11.9113	3.60%	Yes	3.6%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.6%			
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.6%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.6%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,026,329
1200 Special Programs - Elementary / Secondary	4,502,262
1300 Vocational Education	837,329
1400 Other Instructional Programs - Elementary / Secondary	146,295
1800 Pre-Kindergarten	161,500
<b>Total Instruction</b>	<b>\$19,673,715</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	745,948
2200 Support Services - Instructional Staff	313,941
2300 Support Services - Administration	1,518,953
2400 Support Services - Pupil Health	416,656
2500 Support Services - Business	590,777
2600 Operation and Maintenance of Plant Services	2,338,122
2700 Student Transportation Services	1,855,717
2800 Support Services - Central	192,643
2900 Other Support Services	26,000
<b>Total Support Services</b>	<b>\$7,998,757</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	609,288
3300 Community Services	187,211
<b>Total Operation of Non-Instructional Services</b>	<b>\$796,499</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,684,982
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,684,982</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$30,153,953</b>

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,237,854
200 Personnel Services - Employee Benefits	5,004,132
300 Purchased Professional and Technical Services	163,500
400 Purchased Property Services	190,200
500 Other Purchased Services	965,500
600 Supplies	387,643
700 Property	55,000
800 Other Objects	22,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,026,329</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,936,560
200 Personnel Services - Employee Benefits	1,307,848
300 Purchased Professional and Technical Services	743,154
500 Other Purchased Services	455,000
600 Supplies	34,700
800 Other Objects	25,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,502,262</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	821,029
600 Supplies	16,300
<b>Total Vocational Education</b>	<b>\$837,329</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	93,577
200 Personnel Services - Employee Benefits	52,718
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$146,295</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	126,931
200 Personnel Services - Employee Benefits	31,569
600 Supplies	1,500
800 Other Objects	1,500
<b>Total Pre-Kindergarten</b>	<b>\$161,500</b>
<b>Total Instruction</b>	<b>\$19,673,715</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	427,972
200 Personnel Services - Employee Benefits	294,176
300 Purchased Professional and Technical Services	13,800
500 Other Purchased Services	1,500
600 Supplies	4,500
800 Other Objects	4,000
<b>Total Support Services - Students</b>	<b>\$745,948</b>

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	170,891
200 Personnel Services - Employee Benefits	126,650
500 Other Purchased Services	1,400
600 Supplies	15,000
<b>Total Support Services - Instructional Staff</b>	<b>\$313,941</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	725,518
200 Personnel Services - Employee Benefits	606,035
300 Purchased Professional and Technical Services	106,000
500 Other Purchased Services	29,500
600 Supplies	10,000
800 Other Objects	41,900
<b>Total Support Services - Administration</b>	<b>\$1,518,953</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	200,086
200 Personnel Services - Employee Benefits	122,770
300 Purchased Professional and Technical Services	88,000
600 Supplies	5,800
<b>Total Support Services - Pupil Health</b>	<b>\$416,656</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	228,774
200 Personnel Services - Employee Benefits	215,903
300 Purchased Professional and Technical Services	139,600
500 Other Purchased Services	1,000
600 Supplies	4,500
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$590,777</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	740,829
200 Personnel Services - Employee Benefits	571,990
300 Purchased Professional and Technical Services	120,000
400 Purchased Property Services	575,900
500 Other Purchased Services	186,403
600 Supplies	122,000
800 Other Objects	21,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,338,122</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	86,556
200 Personnel Services - Employee Benefits	69,161
500 Other Purchased Services	1,697,000
600 Supplies	2,000
800 Other Objects	1,000
<b>Total Student Transportation Services</b>	<b>\$1,855,717</b>

<u>Description</u>	<u>Amount</u>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	104,179
200 Personnel Services - Employee Benefits	88,464
<b>Total Support Services - Central</b>	<b>\$192,643</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	26,000
<b>Total Other Support Services</b>	<b>\$26,000</b>
<b>Total Support Services</b>	<b>\$7,998,757</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	279,698
200 Personnel Services - Employee Benefits	135,606
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	6,000
500 Other Purchased Services	75,000
600 Supplies	68,284
800 Other Objects	6,700
<b>Total Student Activities</b>	<b>\$609,288</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	120,788
200 Personnel Services - Employee Benefits	61,323
800 Other Objects	5,100
<b>Total Community Services</b>	<b>\$187,211</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$796,499</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	699,982
900 Other Uses of Funds	985,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,684,982</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,684,982</b>
<b>TOTAL EXPENDITURES</b>	<b>\$30,153,953</b>



**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	4,100,000	3,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	2,500	3,500
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	3,900,000	200,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	75,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,152,500</b>	<b>\$3,478,500</b>

**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 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

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$8,152,500</b>	<b>\$3,478,500</b>
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**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	26,510,000	25,525,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	460,000	445,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$26,970,000</b>	<b>\$25,970,000</b>
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**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent 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 Noncurrent 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 Noncurrent 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**

**06/30/2018 Estimate**

**06/30/2019 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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

## 2018-2019 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2018 Estimate****06/30/2019 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$26,970,000</b>	<b>\$25,970,000</b>

**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 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>\$26,970,000</b>	<b>\$25,970,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,373,411
0850 Unassigned Fund Balance	2,412,316
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,785,727</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,785,727</b>
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