

FINAL 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

Susan Vincent

(267)893-2077

Extn :

Contact Person

Telephone

Extension

svincent@cbsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Bucks SD	COUNTY : Bucks	AUN : 122092102
---------------------------------------	-------------------	--------------------

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	\$331862458
Ending Unassigned Fund Balance	\$13997592
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.2%

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
-----------------------------	------

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 : Central Bucks SD	County : Bucks	AUN Number : 122092102
---	--------------------------	----------------------------------

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
--	-------------

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

Val Number Description

Justification

<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	4,521,870
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	16,503,657
0850 Unassigned Fund Balance	13,997,592
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$30,501,249</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	266,739,729
7000 Revenue from State Sources	61,892,828
8000 Revenue from Federal Sources	1,839,382
9000 Other Financing Sources	1,390,519
Total Estimated Revenues And Other Financing Sources	<u>\$331,862,458</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$362,363,707</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	220,984,216
6112 Interim Real Estate Taxes	1,850,000
6113 Public Utility Realty Taxes	277,855
6150 Current Act 511 Taxes - Proportional Assessments	31,347,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,271,764
6500 Earnings on Investments	1,166,200
6700 Revenues from LEA Activities	352,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,493,160
6910 Rentals	47,803
6920 Contributions and Donations from Private Sources	535,500
6940 Tuition from Patrons	617,350
6960 Services Provided Other Local Governmental Units / LEAs	4,500
6980 Revenue from Community Services Activities	3,695,550
6990 Refunds and Other Miscellaneous Revenue	96,581

REVENUE FROM LOCAL SOURCES \$266,739,729**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	18,078,119
7160 Tuition for Orphans Subsidy	225,000
7271 Special Education funds for School-Aged Pupils	7,208,225
7311 Pupil Transportation Subsidy	2,506,182
7312 Nonpublic and Charter School Pupil Transportation Subsidy	661,255
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	671,147
7330 Health Services (Medical, Dental, Nurse, Act 25)	370,000
7505 Ready to Learn Block Grant	1,024,042
7810 State Share of Social Security and Medicare Taxes	5,830,027
7820 State Share of Retirement Contributions	25,318,831

REVENUE FROM STATE SOURCES \$61,892,828**REVENUE FROM FEDERAL SOURCES**

8513 IDEA, Section 619	7,119
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	642,005
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	53,208
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,092,500
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	44,550

REVENUE FROM FEDERAL SOURCES \$1,839,382

Amount

OTHER FINANCING SOURCES

9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series 1,390,519

OTHER FINANCING SOURCES \$1,390,519

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 331,862,458

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$220,984,216

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$220,984,216

Approx. Tax Levy for Tax Rate Calculation: \$226,631,883

Bucks

Total

2016-17 Data		
a. Assessed Value	\$1,808,326,670	\$1,808,326,670
b. Real Estate Mills	124.1000	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$15,187,267,524	\$15,187,267,524
d. Assessed Value	\$1,826,203,733	\$1,826,203,733
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$224,413,340	\$224,413,340
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II.		
h. Rebalanced 2016-17 Tax Levy	\$224,413,340	\$224,413,340
(f Total * g)		
i. Base Mills Subject to Index	124.1000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.50800%	97.50800%
k. Tax Levy Needed	\$226,631,883	\$226,631,883
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate		
(k / d * 1000)	124.1000	
III.		
m. Tax Levy Generated by Mills	\$226,631,883	\$226,631,883
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$226,631,883
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$220,984,216
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$220,984,216

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$220,984,216

Approx. Tax Levy for Tax Rate Calculation:

\$226,631,883

Bucks

Total

Index Maximums

p. Maximum Mills Based On Index
(i * (1 + Index))

127.2025

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

0.0000

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

\$232,297,680

\$232,297,680

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

Assessed Value Exclusion per Homestead

\$0

V.

Number of Homestead/Farmstead Properties

Median Assessed Value of Homestead Properties

\$37,480

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$220,984,216
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$220,984,216
Approx. Tax Levy for Tax Rate Calculation:	\$226,631,883
	Bucks

Total

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

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>
Bucks	1,826,203,733	124.1000	226,631,883			97.50800%	
Totals:	1,826,203,733		226,631,883	0 =	226,631,883 X	97.50800%	= 220,984,216

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	26,107,410	25,347,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	6,000,000	6,000,000
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 32,107,410 31,347,000

Total Act 511, Current Taxes 31,347,000

Act 511 Tax Limit -->	15,187,267,524 X	12	182,247,210
	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> Bucks	124.1000	124.1000	0.00%	Yes	2.5%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	140,132,644
1200 Special Programs - Elementary / Secondary	43,090,596
1300 Vocational Education	4,800,000
1400 Other Instructional Programs - Elementary / Secondary	3,390,964
Total Instruction	\$191,414,204
2000 Support Services	
2100 Support Services - Students	14,065,828
2200 Support Services - Instructional Staff	12,165,173
2300 Support Services - Administration	15,618,955
2400 Support Services - Pupil Health	4,207,806
2500 Support Services - Business	1,669,562
2600 Operation and Maintenance of Plant Services	25,485,986
2700 Student Transportation Services	19,608,247
2800 Support Services - Central	2,543,891
2900 Other Support Services	235,000
Total Support Services	\$95,600,448
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,205,976
3300 Community Services	4,051,686
Total Operation of Non-Instructional Services	\$8,257,662
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	14,590,144
5200 Interfund Transfers - Out	22,000,000
Total Other Expenditures and Financing Uses	\$36,590,144
Total Estimated Expenditures and Other Financing Uses	\$331,862,458

2017-2018 Final General Fund Budget

LEA : 122092102 Central Bucks SD

Printed 5/12/2017 2:55:44 PM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	85,858,924
200 Personnel Services - Employee Benefits	50,009,798
300 Purchased Professional and Technical Services	48,260
400 Purchased Property Services	706,595
500 Other Purchased Services	910,000
600 Supplies	2,328,095
700 Property	256,265
800 Other Objects	14,707
Total Regular Programs - Elementary / Secondary	\$140,132,644
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,954,133
200 Personnel Services - Employee Benefits	15,401,595
300 Purchased Professional and Technical Services	2,857,130
400 Purchased Property Services	6,500
500 Other Purchased Services	1,582,545
600 Supplies	214,187
700 Property	71,506
800 Other Objects	3,000
Total Special Programs - Elementary / Secondary	\$43,090,596
1300 <u>Vocational Education</u>	
500 Other Purchased Services	4,800,000
Total Vocational Education	\$4,800,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	760,791
200 Personnel Services - Employee Benefits	298,403
300 Purchased Professional and Technical Services	83,000
500 Other Purchased Services	2,223,400
600 Supplies	25,370
Total Other Instructional Programs - Elementary / Secondary	\$3,390,964
Total Instruction	\$191,414,204
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	8,435,597
200 Personnel Services - Employee Benefits	5,415,823
300 Purchased Professional and Technical Services	109,260
400 Purchased Property Services	700
500 Other Purchased Services	5,400
600 Supplies	98,119
800 Other Objects	929
Total Support Services - Students	\$14,065,828
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	6,865,821

2017-2018 Final General Fund Budget

LEA : 122092102 Central Bucks SD

Printed 5/12/2017 2:55:44 PM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	4,203,604
300 Purchased Professional and Technical Services	106,699
400 Purchased Property Services	84,465
500 Other Purchased Services	114,836
600 Supplies	709,582
700 Property	72,554
800 Other Objects	7,612
Total Support Services - Instructional Staff	\$12,165,173
2300 Support Services - Administration	
100 Personnel Services - Salaries	8,771,811
200 Personnel Services - Employee Benefits	5,001,801
300 Purchased Professional and Technical Services	1,259,122
400 Purchased Property Services	21,300
500 Other Purchased Services	361,736
600 Supplies	107,019
700 Property	32,279
800 Other Objects	63,887
Total Support Services - Administration	\$15,618,955
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	2,578,670
200 Personnel Services - Employee Benefits	1,511,994
300 Purchased Professional and Technical Services	57,920
500 Other Purchased Services	1,000
600 Supplies	44,442
700 Property	13,000
800 Other Objects	780
Total Support Services - Pupil Health	\$4,207,806
2500 Support Services - Business	
100 Personnel Services - Salaries	1,000,420
200 Personnel Services - Employee Benefits	591,042
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	9,600
500 Other Purchased Services	17,700
600 Supplies	14,300
700 Property	2,000
800 Other Objects	4,500
Total Support Services - Business	\$1,669,562
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	9,611,599
200 Personnel Services - Employee Benefits	7,151,925
400 Purchased Property Services	4,995,414
500 Other Purchased Services	758,436
600 Supplies	2,814,412
700 Property	150,000
800 Other Objects	4,200

2017-2018 Final General Fund Budget

LEA : 122092102 Central Bucks SD

Printed 5/12/2017 2:55:44 PM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$25,485,986
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	5,412,135
200 Personnel Services - Employee Benefits	4,218,212
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	117,500
500 Other Purchased Services	9,031,700
600 Supplies	770,000
700 Property	55,000
800 Other Objects	700
Total Student Transportation Services	\$19,608,247
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	693,768
200 Personnel Services - Employee Benefits	517,183
300 Purchased Professional and Technical Services	190,806
400 Purchased Property Services	653,740
500 Other Purchased Services	420,434
600 Supplies	67,960
Total Support Services - Central	\$2,543,891
2900 <u>Other Support Services</u>	
500 Other Purchased Services	235,000
Total Other Support Services	\$235,000
Total Support Services	\$95,600,448
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,203,921
200 Personnel Services - Employee Benefits	950,998
300 Purchased Professional and Technical Services	578,083
500 Other Purchased Services	47,907
600 Supplies	351,882
700 Property	73,185
Total Student Activities	\$4,205,976
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,530,023
200 Personnel Services - Employee Benefits	1,096,221
300 Purchased Professional and Technical Services	89,465
400 Purchased Property Services	5,300
500 Other Purchased Services	33,300
600 Supplies	291,927
700 Property	5,450
Total Community Services	\$4,051,686
Total Operation of Non-Instructional Services	\$8,257,662
5000 Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,610,144
900 Other Uses of Funds	10,980,000
Total Debt Service / Other Expenditures and Financing Uses	\$14,590,144
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	22,000,000
Total Interfund Transfers - Out	\$22,000,000
Total Other Expenditures and Financing Uses	\$36,590,144
TOTAL EXPENDITURES	\$331,862,458

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	24,000,000	27,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	16,000,000	16,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	20,000,000	20,000,000
Food Service / Cafeteria Operations Fund	500,000	800,000
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	\$60,500,000	\$63,800,000
--	---------------------	---------------------

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	12,000,000	12,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments	\$12,000,000	\$12,500,000
TOTAL CASH AND INVESTMENTS	\$72,500,000	\$76,300,000

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	75,395,000	64,415,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,807,645	1,825,721
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$77,202,645	\$66,240,721
---------------------------	---------------------	---------------------

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

\$77,202,645

\$66,240,721

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	\$77,202,645	\$66,240,721
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	4,521,870
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	16,503,657
0850 Unassigned Fund Balance	13,997,592
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$30,501,249

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$35,023,119
--	---------------------