

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/05/2016

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

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Extn :

Contact Person

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<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 represents approximately 4.3% of the 17-18 budget, well below the 8% limitation. This would cover less than one month's expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This amount represents funds for OPEB, future health costs, and other non spendable funds for prepaid health costs in place with the Health Insurance Consortium.

<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	264,395,546
7000 Revenue from State Sources	61,385,909
8000 Revenue from Federal Sources	2,116,955
9000 Other Financing Sources	60,455
Total Estimated Revenues And Other Financing Sources	<u>\$327,958,865</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$358,460,114</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	220,747,000
6112 Interim Real Estate Taxes	1,877,750
6113 Public Utility Realty Taxes	277,855
6150 Current Act 511 Taxes - Proportional Assessments	30,009,300
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,231,500
6500 Earnings on Investments	472,500
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	588,850
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	62,028

REVENUE FROM LOCAL SOURCES**\$264,395,546****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	18,054,181
7160 Tuition for Orphans Subsidy	225,000
7271 Special Education funds for School-Aged Pupils	7,167,594
7311 Pupil Transportation Subsidy	2,738,625
7312 Nonpublic and Charter School Pupil Transportation Subsidy	685,913
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	671,146
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	5,775,921
7820 State Share of Retirement Contributions	24,673,487

REVENUE FROM STATE SOURCES**\$61,385,909****REVENUE FROM FEDERAL SOURCES**

8513 IDEA, Section 619	7,119
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	642,005
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	277,573
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

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	44,550
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REVENUE FROM FEDERAL SOURCES	\$2,116,955
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OTHER FINANCING SOURCES

9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	60,455
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OTHER FINANCING SOURCES	\$60,455
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	327,958,865
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Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$220,747,000

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$220,747,000

Approx. Tax Levy for Tax Rate Calculation: \$226,881,886

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 \$1,828,218,263 \$1,828,218,263
 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

II. g. Percent of Total Market Value 100.00000% 100.00000%
 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 97.29600% 97.29600%
 k. Tax Levy Needed \$226,881,886 \$226,881,886
 (Approx. Tax Levy * g)

I. 2017-18 Real Estate Tax Rate 124.1000

(k / d * 1000)

III. m. Tax Levy Generated by Mills \$226,881,886 \$226,881,886
 (l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$226,881,886
 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$220,747,000
 (n * Est. Pct. Collection)

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

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Act 1 Index (current): 2.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$220,747,000	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$220,747,000	
Approx. Tax Levy for Tax Rate Calculation:	\$226,881,886	
	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)	\$232,553,934	\$232,553,934
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	\$0	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$220,747,000
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$220,747,000
Approx. Tax Levy for Tax Rate Calculation:	\$226,881,886
	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	1,828,218,263	124.1000	226,881,886			97.29600%	
Totals:	1,828,218,263		226,881,886	0 =	226,881,886 X	97.29600%	= 220,747,000

	<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%	25,393,929	24,654,300
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	5,355,000	5,355,000
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 30,748,929 30,009,300

Total Act 511, Current Taxes 30,009,300

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%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	136,154,068
1200 Special Programs - Elementary / Secondary	42,698,723
1300 Vocational Education	4,875,615
1400 Other Instructional Programs - Elementary / Secondary	4,725,378
Total Instruction	\$188,453,784
2000 Support Services	
2100 Support Services - Students	13,681,589
2200 Support Services - Instructional Staff	11,536,596
2300 Support Services - Administration	15,424,473
2400 Support Services - Pupil Health	4,347,519
2500 Support Services - Business	1,847,853
2600 Operation and Maintenance of Plant Services	24,817,229
2700 Student Transportation Services	20,259,937
2800 Support Services - Central	2,931,396
2900 Other Support Services	240,400
Total Support Services	\$95,086,992
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,174,083
3300 Community Services	3,653,862
Total Operation of Non-Instructional Services	\$7,827,945
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	\$327,958,865

2017-2018 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	84,944,197
200 Personnel Services - Employee Benefits	47,949,102
300 Purchased Professional and Technical Services	41,434
400 Purchased Property Services	774,851
500 Other Purchased Services	66,963
600 Supplies	2,102,050
700 Property	260,640
800 Other Objects	14,831
Total Regular Programs - Elementary / Secondary	\$136,154,068
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,243,219
200 Personnel Services - Employee Benefits	14,775,400
300 Purchased Professional and Technical Services	3,310,630
400 Purchased Property Services	5,100
500 Other Purchased Services	1,081,529
600 Supplies	208,130
700 Property	73,695
800 Other Objects	1,020
Total Special Programs - Elementary / Secondary	\$42,698,723
1300 <u>Vocational Education</u>	
500 Other Purchased Services	4,875,615
Total Vocational Education	\$4,875,615
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	643,634
200 Personnel Services - Employee Benefits	359,854
300 Purchased Professional and Technical Services	87,210
500 Other Purchased Services	3,604,680
600 Supplies	30,000
Total Other Instructional Programs - Elementary / Secondary	\$4,725,378
Total Instruction	\$188,453,784
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	8,389,293
200 Personnel Services - Employee Benefits	5,106,782
300 Purchased Professional and Technical Services	103,479
400 Purchased Property Services	1,020
500 Other Purchased Services	1,750
600 Supplies	79,265
Total Support Services - Students	\$13,681,589
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	6,635,863
200 Personnel Services - Employee Benefits	4,053,418

2017-2018 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	53,833
400 Purchased Property Services	41,461
500 Other Purchased Services	242,305
600 Supplies	382,146
700 Property	118,809
800 Other Objects	8,761
Total Support Services - Instructional Staff	\$11,536,596
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	8,768,087
200 Personnel Services - Employee Benefits	4,797,606
300 Purchased Professional and Technical Services	1,254,100
400 Purchased Property Services	22,542
500 Other Purchased Services	388,014
600 Supplies	120,175
700 Property	24,735
800 Other Objects	49,214
Total Support Services - Administration	\$15,424,473
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	2,654,917
200 Personnel Services - Employee Benefits	1,557,380
300 Purchased Professional and Technical Services	56,610
400 Purchased Property Services	1,530
500 Other Purchased Services	1,122
600 Supplies	56,478
700 Property	19,380
800 Other Objects	102
Total Support Services - Pupil Health	\$4,347,519
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,137,631
200 Personnel Services - Employee Benefits	622,748
300 Purchased Professional and Technical Services	35,700
400 Purchased Property Services	9,486
500 Other Purchased Services	18,870
600 Supplies	18,216
700 Property	1,836
800 Other Objects	3,366
Total Support Services - Business	\$1,847,853
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	9,730,870
200 Personnel Services - Employee Benefits	6,058,674
400 Purchased Property Services	5,287,475
500 Other Purchased Services	628,055
600 Supplies	3,007,278
700 Property	100,900
800 Other Objects	3,977

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$24,817,229
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	5,457,292
200 Personnel Services - Employee Benefits	4,097,372
300 Purchased Professional and Technical Services	3,060
400 Purchased Property Services	173,910
500 Other Purchased Services	9,689,943
600 Supplies	776,600
700 Property	61,200
800 Other Objects	560
Total Student Transportation Services	\$20,259,937
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	892,197
200 Personnel Services - Employee Benefits	509,388
300 Purchased Professional and Technical Services	274,890
400 Purchased Property Services	647,500
500 Other Purchased Services	508,674
600 Supplies	55,908
700 Property	42,839
Total Support Services - Central	\$2,931,396
2900 <u>Other Support Services</u>	
500 Other Purchased Services	240,400
Total Other Support Services	\$240,400
Total Support Services	\$95,086,992
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,162,162
200 Personnel Services - Employee Benefits	949,398
300 Purchased Professional and Technical Services	583,038
500 Other Purchased Services	31,416
600 Supplies	358,002
700 Property	90,067
Total Student Activities	\$4,174,083
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,174,582
200 Personnel Services - Employee Benefits	1,064,526
300 Purchased Professional and Technical Services	76,410
400 Purchased Property Services	5,916
500 Other Purchased Services	34,089
600 Supplies	290,485
700 Property	7,650
800 Other Objects	204
Total Community Services	\$3,653,862
Total Operation of Non-Instructional Services	\$7,827,945

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
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	\$327,958,865

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
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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 Long-Term Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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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 Long-Term Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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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 Long-Term Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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	\$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
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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
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