

# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/24/2017

*Kennell*

President of the Board - Original Signature Required

*1/24/17*

Date

*[Signature]*

Secretary of the Board - Original Signature Required

*1/24/17*

Date

*Dr. Carol Cary*

Chief School Administrator - Original Signature Required

*Jan. 24, 2017*

Date

Joseph Driscoll

Contact Person

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Extn :

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Extension

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.  Line (u) of RETR Report: \$3,088,730.00 Approved Referendum Exception Amt: \$0.00	The school district will be applying for exception as part of the 2017-2018 budget process. Including debt service carry forward exception of \$2,863,833 per PDE.
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$86,320.00 . Provide a justification.	Benefits costs represent OPEB obligations of the district and their are no corresponding salaries
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$86,320.00	Benefits costs represent OPEB obligations of the district and their are no corresponding salaries
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Amounts appropriated for contingencies and other unforeseen expenses.
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.	The district strives to maintain a proper fund balance within the allowable limits.

<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	29,143	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	6,686,338	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$6,686,338</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	67,944,883	
7000 Revenue from State Sources	12,842,117	
8000 Revenue from Federal Sources	663,000	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$81,450,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$88,136,338</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	63,537,777
6112 Interim Real Estate Taxes	450,000
6113 Public Utility Realty Taxes	67,000
6114 Payments in Lieu of Current Taxes - State / Local	23,435
6150 Current Act 511 Taxes - Proportional Assessments	1,425,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	55,000
6700 Revenues from LEA Activities	115,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	570,000
6910 Rentals	145,000
6940 Tuition from Patrons	350,000
6990 Refunds and Other Miscellaneous Revenue	206,671
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$67,944,883</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	2,584,581
7271 Special Education funds for School-Aged Pupils	1,594,000
7311 Pupil Transportation Subsidy	611,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	689,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	292,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	130,000
7810 State Share of Social Security and Medicare Taxes	1,333,414
7820 State Share of Retirement Contributions	5,608,122
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,842,117</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	338,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	95,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	15,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$663,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>81,450,000</b>

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$63,537,777</b>
Amount of Tax Relief for Homestead Exclusions	<b>\$0</b>
Total Approx. Tax Revenue:	<b>\$63,537,777</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$65,502,863</b>

Delaware

Total

<b>2016-17 Data</b>		
a. Assessed Value	\$3,481,834,140	\$3,481,834,140
b. Real Estate Mills	17.1556	
<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$4,720,226,206	\$4,720,226,206
d. Assessed Value	\$3,543,971,065	\$3,543,971,065
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2016-17 Calculations</b>		
f. 2016-17 Tax Levy	\$59,732,954	\$59,732,954
(a * b)		
<b>2017-18 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$59,732,954	\$59,732,954
(f Total * g)		
i. Base Mills Subject to Index	17.1556	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$65,502,863	\$65,502,863
(Approx. Tax Levy * g)		
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>18.4829</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$65,502,863	\$65,502,863
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$65,502,863
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$63,537,777
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$63,537,777	
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>	
Total Approx. Tax Revenue:	\$63,537,777	
Approx. Tax Levy for Tax Rate Calculation:	\$65,502,863	

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	17.5844	
q. Mills In Excess of Index (if l > p), (l - p))	0.8985	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$62,318,605	\$62,318,605
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$3,184,258	\$3,184,258
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$3,088,730	\$3,088,730

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%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$63,537,777</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$0</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$63,537,777</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$65,502,863</b>

<b>Delaware</b>	<b>Total</b>
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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
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$0</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>
Delaware	3,543,971,065	18.4829	65,502,863			97.00000%	
<b>Totals:</b>	<b>3,543,971,065</b>		<b>65,502,863</b>	<b>0 =</b>	<b>65,502,863 X</b>	<b>97.00000%</b>	<b>= 63,537,777</b>

	<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	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,425,000	1,425,000
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 1,425,000 1,425,000**

**Total Act 511, Current Taxes 1,425,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>4,720,226,206 X</b>	<b>12</b>	<b>56,642,714</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>



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>									
	Delaware	17.1556	18.4829	7.74%	No	2.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	27,776,653
1200 Special Programs - Elementary / Secondary	15,602,071
1300 Vocational Education	400,000
1400 Other Instructional Programs - Elementary / Secondary	101,144
1500 Nonpublic School Programs	3,300
<b>Total Instruction</b>	<b>\$43,883,168</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,392,937
2200 Support Services - Instructional Staff	3,585,370
2300 Support Services - Administration	4,018,152
2400 Support Services - Pupil Health	1,331,121
2500 Support Services - Business	933,831
2600 Operation and Maintenance of Plant Services	6,711,200
2700 Student Transportation Services	5,844,158
2800 Support Services - Central	1,839,314
2900 Other Support Services	157,920
<b>Total Support Services</b>	<b>\$27,814,003</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,296,273
3300 Community Services	52,505
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,348,778</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,704,051
5900 Budgetary Reserve	700,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,404,051</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$81,450,000</b>

## 2017-2018 Preliminary General Fund Budget

LEA : 125235502 Marple Newtown SD

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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	15,838,312
200 Personnel Services - Employee Benefits	10,332,051
300 Purchased Professional and Technical Services	472,795
400 Purchased Property Services	143,950
500 Other Purchased Services	322,976
600 Supplies	567,632
700 Property	93,177
800 Other Objects	5,760
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$27,776,653</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,535,006
200 Personnel Services - Employee Benefits	5,151,562
300 Purchased Professional and Technical Services	2,248,473
400 Purchased Property Services	155,000
500 Other Purchased Services	2,174,800
600 Supplies	129,930
700 Property	7,100
800 Other Objects	200,200
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$15,602,071</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	400,000
<b>Total Vocational Education</b>	<b>\$400,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	65,000
200 Personnel Services - Employee Benefits	26,144
500 Other Purchased Services	10,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$101,144</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	2,500
600 Supplies	800
<b>Total Nonpublic School Programs</b>	<b>\$3,300</b>
<b>Total Instruction</b>	<b>\$43,883,168</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,744,230
200 Personnel Services - Employee Benefits	1,242,372
300 Purchased Professional and Technical Services	365,375
500 Other Purchased Services	9,500
600 Supplies	29,675
800 Other Objects	1,785
<b>Total Support Services - Students</b>	<b>\$3,392,937</b>

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,336,779
200 Personnel Services - Employee Benefits	891,882
300 Purchased Professional and Technical Services	111,618
400 Purchased Property Services	589,500
500 Other Purchased Services	32,525
600 Supplies	565,271
700 Property	55,100
800 Other Objects	2,695
<b>Total Support Services - Instructional Staff</b>	<b>\$3,585,370</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,005,741
200 Personnel Services - Employee Benefits	1,239,941
300 Purchased Professional and Technical Services	512,000
400 Purchased Property Services	500
500 Other Purchased Services	195,165
600 Supplies	25,505
700 Property	4,600
800 Other Objects	34,700
<b>Total Support Services - Administration</b>	<b>\$4,018,152</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	764,273
200 Personnel Services - Employee Benefits	510,828
300 Purchased Professional and Technical Services	22,520
400 Purchased Property Services	8,000
500 Other Purchased Services	3,300
600 Supplies	14,200
700 Property	8,000
<b>Total Support Services - Pupil Health</b>	<b>\$1,331,121</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	511,659
200 Personnel Services - Employee Benefits	315,922
300 Purchased Professional and Technical Services	27,500
400 Purchased Property Services	6,000
500 Other Purchased Services	50,000
600 Supplies	7,750
700 Property	10,000
800 Other Objects	5,000
<b>Total Support Services - Business</b>	<b>\$933,831</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,623,803
200 Personnel Services - Employee Benefits	1,885,597
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	1,242,700
500 Other Purchased Services	227,600

## 2017-2018 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	645,200
700 Property	67,300
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,711,200</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	3,124,011
200 Personnel Services - Employee Benefits	1,372,220
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	707,500
500 Other Purchased Services	142,427
600 Supplies	473,000
700 Property	15,000
800 Other Objects	500
<b>Total Student Transportation Services</b>	<b>\$5,844,158</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	729,339
200 Personnel Services - Employee Benefits	575,323
300 Purchased Professional and Technical Services	164,350
400 Purchased Property Services	139,902
500 Other Purchased Services	12,500
600 Supplies	196,450
700 Property	20,500
800 Other Objects	950
<b>Total Support Services - Central</b>	<b>\$1,839,314</b>
<b>2900 <u>Other Support Services</u></b>	
200 Personnel Services - Employee Benefits	86,320
500 Other Purchased Services	71,600
<b>Total Other Support Services</b>	<b>\$157,920</b>
<b>Total Support Services</b>	<b>\$27,814,003</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	680,060
200 Personnel Services - Employee Benefits	324,713
300 Purchased Professional and Technical Services	98,825
400 Purchased Property Services	11,655
500 Other Purchased Services	32,275
600 Supplies	80,720
700 Property	45,000
800 Other Objects	23,025
<b>Total Student Activities</b>	<b>\$1,296,273</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	1,005
300 Purchased Professional and Technical Services	6,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	42,000
600 Supplies	1,000
<b>Total Community Services</b>	<b>\$52,505</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,348,778</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,869,051
900 Other Uses of Funds	3,835,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$7,704,051</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	700,000
<b>Total Budgetary Reserve</b>	<b>\$700,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,404,051</b>
<b>TOTAL EXPENDITURES</b>	<b>\$81,450,000</b>

**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	14,500,000	15,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	8,400,000	3,400,000
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	170,000	165,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	130,000	135,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$23,200,000</b>	<b>\$18,700,000</b>
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**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** **\$23,200,000** **\$18,700,000**



**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

**General Fund**

0510 Bonds Payable	69,415,000	65,580,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,400,000	1,300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	900,000	985,000
0599 Other Long-Term Liabilities	1,450,000	1,450,000

<b>Total General Fund</b>	<b>\$73,165,000</b>	<b>\$69,315,000</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 Long-Term 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 Long-Term 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 Long-Term 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**

**06/30/2017 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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$73,165,000</b>	<b>\$69,315,000</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$73,165,000</b>	<b>\$69,315,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	29,143
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,686,338
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,686,338</b>
<b>5900 Budgetary Reserve</b>	<b>700,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,415,481</b>