

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2017



President of the Board - Original Signature Required

6/27/17

Date



Secretary of the Board - Original Signature Required

6/27/2017

Date



Chief School Administrator - Original Signature Required

6/27/2017

Date

Joseph Driscoll

Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Marple Newtown SD	COUNTY : Delaware	AUN : 125235502
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2017-2018 (compared to 2016-2017)?

Yes
No

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

Total Budgeted Expenditures	\$81250000
Ending Unassigned Fund Balance	\$6500000
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 <i>Dr. Carol Cary</i>	DATE <i>June 27, 2017</i>
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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 : Marple Newtown SD	County : Delaware	AUN Number : 125235502
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4/25/17
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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>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$54,250.00 . Provide a justification.	Benefit costs represent OPEB obligations of the district and there 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: \$54,250.00	Benefit costs represent OPEB obligations of the district and there 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 or necessary expenditures.
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's goal is to maintain an appropriate level of fund balance within the limits set for by law.

<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	29,143
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,500,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,500,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	66,468,242
7000 Revenue from State Sources	14,072,758
8000 Revenue from Federal Sources	709,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$81,250,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$87,750,000</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	62,027,369
6112 Interim Real Estate Taxes	475,000
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	215,438
REVENUE FROM LOCAL SOURCES	\$66,468,242
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	2,590,000
7271 Special Education funds for School-Aged Pupils	1,600,000
7311 Pupil Transportation Subsidy	561,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	689,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	250,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	130,000
7340 State Property Tax Reduction Allocation	1,229,758
7810 State Share of Social Security and Medicare Taxes	1,333,000
7820 State Share of Retirement Contributions	5,690,000
REVENUE FROM STATE SOURCES	\$14,072,758
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	363,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	102,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	29,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$709,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	81,250,000

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$62,027,369
Amount of Tax Relief for Homestead Exclusions	<u>\$1,229,758</u>
Total Approx. Tax Revenue:	\$63,257,127
Approx. Tax Levy for Tax Rate Calculation:	\$65,175,499

	Delaware	Total
<hr/>		
2016-17 Data		
a. Assessed Value	\$3,481,834,140	\$3,481,834,140
b. Real Estate Mills	17.1556	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$4,720,226,206	\$4,720,226,206
d. Assessed Value	\$3,609,791,039	\$3,609,791,039
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2016-17 Calculations		
f. 2016-17 Tax Levy	\$59,732,954	\$59,732,954
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. 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		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$65,175,499	\$65,175,499
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	18.0552	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$65,175,499	\$65,175,499
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$63,945,741
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$62,027,369
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$62,027,369
Amount of Tax Relief for Homestead Exclusions	<u>\$1,229,758</u>
Total Approx. Tax Revenue:	\$63,257,127
Approx. Tax Levy for Tax Rate Calculation:	\$65,175,499

	Delaware	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.5844	
q. Mills In Excess of Index (if (l > p), (l - p))	0.4708	
r. Maximum Tax Levy Based On Index IV. (p / 1000 * d)	\$63,476,010	\$63,476,010
s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,699,489	\$1,699,489
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,648,504	\$1,648,504

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$7,550	
Number of Homestead/Farmstead Properties	9021	9021
Median Assessed Value of Homestead Properties		\$171,900

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$62,027,369
Amount of Tax Relief for Homestead Exclusions	<u>\$1,229,758</u>
Total Approx. Tax Revenue:	\$63,257,127
Approx. Tax Levy for Tax Rate Calculation:	\$65,175,499

Delaware	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,229,758	Lowering RE Tax Rate	\$0		\$1,229,758
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,229,758

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	3,609,791,039	18.0552	65,175,499			97.00000%	
Totals:	3,609,791,039		65,175,499	- 1,229,758	= 63,945,741	X 97.00000%	= 62,027,369

	<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

Act 511 Tax Limit -->	4,720,226,206 X	12	56,642,714
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u>									
	Delaware	17.1556	18.0552	5.25%	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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,718,933
1200 Special Programs - Elementary / Secondary	15,509,062
1300 Vocational Education	375,000
1400 Other Instructional Programs - Elementary / Secondary	101,144
1500 Nonpublic School Programs	3,300
Total Instruction	\$43,707,439
2000 Support Services	
2100 Support Services - Students	3,386,185
2200 Support Services - Instructional Staff	3,538,068
2300 Support Services - Administration	4,028,671
2400 Support Services - Pupil Health	1,336,564
2500 Support Services - Business	916,020
2600 Operation and Maintenance of Plant Services	6,843,183
2700 Student Transportation Services	5,938,830
2800 Support Services - Central	1,906,283
2900 Other Support Services	125,850
Total Support Services	\$28,019,654
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,458,714
3300 Community Services	52,505
Total Operation of Non-Instructional Services	\$1,511,219
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,311,688
5900 Budgetary Reserve	700,000
Total Other Expenditures and Financing Uses	\$8,011,688
Total Estimated Expenditures and Other Financing Uses	\$81,250,000

2017-2018 Final General Fund Budget

LEA : 125235502 Marple Newtown SD

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,766,001
200 Personnel Services - Employee Benefits	10,333,467
300 Purchased Professional and Technical Services	460,395
400 Purchased Property Services	163,650
500 Other Purchased Services	324,926
600 Supplies	579,259
700 Property	83,475
800 Other Objects	7,760
Total Regular Programs - Elementary / Secondary	\$27,718,933
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,538,659
200 Personnel Services - Employee Benefits	5,068,100
300 Purchased Professional and Technical Services	2,224,973
400 Purchased Property Services	155,000
500 Other Purchased Services	2,174,800
600 Supplies	142,230
700 Property	5,000
800 Other Objects	200,300
Total Special Programs - Elementary / Secondary	\$15,509,062
1300 <u>Vocational Education</u>	
500 Other Purchased Services	375,000
Total Vocational Education	\$375,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	65,000
200 Personnel Services - Employee Benefits	26,144
500 Other Purchased Services	10,000
Total Other Instructional Programs - Elementary / Secondary	\$101,144
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	2,500
600 Supplies	800
Total Nonpublic School Programs	\$3,300
Total Instruction	\$43,707,439
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,744,230
200 Personnel Services - Employee Benefits	1,228,120
300 Purchased Professional and Technical Services	371,775
500 Other Purchased Services	9,700
600 Supplies	30,575
800 Other Objects	1,785
Total Support Services - Students	\$3,386,185

2017-2018 Final General Fund Budget

LEA : 125235502 Marple Newtown SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,321,165
200 Personnel Services - Employee Benefits	853,308
300 Purchased Professional and Technical Services	132,018
400 Purchased Property Services	573,500
500 Other Purchased Services	27,475
600 Supplies	566,852
700 Property	61,000
800 Other Objects	2,750
Total Support Services - Instructional Staff	\$3,538,068
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,005,594
200 Personnel Services - Employee Benefits	1,240,517
300 Purchased Professional and Technical Services	520,500
400 Purchased Property Services	500
500 Other Purchased Services	195,415
600 Supplies	28,645
700 Property	4,000
800 Other Objects	33,500
Total Support Services - Administration	\$4,028,671
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	764,274
200 Personnel Services - Employee Benefits	505,270
300 Purchased Professional and Technical Services	29,520
400 Purchased Property Services	8,000
500 Other Purchased Services	3,300
600 Supplies	14,200
700 Property	12,000
Total Support Services - Pupil Health	\$1,336,564
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	511,659
200 Personnel Services - Employee Benefits	306,111
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	2,000
800 Other Objects	5,000
Total Support Services - Business	\$916,020
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,622,846
200 Personnel Services - Employee Benefits	2,017,037
300 Purchased Professional and Technical Services	19,500
400 Purchased Property Services	1,242,700
500 Other Purchased Services	227,600

2017-2018 Final General Fund Budget

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
600 Supplies	645,200
700 Property	67,300
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$6,843,183
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,193,555
200 Personnel Services - Employee Benefits	1,397,348
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
Total Student Transportation Services	\$5,938,830
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	764,351
200 Personnel Services - Employee Benefits	598,182
300 Purchased Professional and Technical Services	177,700
400 Purchased Property Services	135,300
500 Other Purchased Services	11,000
600 Supplies	182,800
700 Property	36,000
800 Other Objects	950
Total Support Services - Central	\$1,906,283
2900 <u>Other Support Services</u>	
200 Personnel Services - Employee Benefits	54,250
500 Other Purchased Services	71,600
Total Other Support Services	\$125,850
Total Support Services	\$28,019,654
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	767,060
200 Personnel Services - Employee Benefits	381,604
300 Purchased Professional and Technical Services	105,325
400 Purchased Property Services	12,155
500 Other Purchased Services	32,175
600 Supplies	81,170
700 Property	55,200
800 Other Objects	24,025
Total Student Activities	\$1,458,714
3300 <u>Community Services</u>	
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
Total Community Services	\$52,505
Total Operation of Non-Instructional Services	\$1,511,219
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,476,688
900 Other Uses of Funds	3,835,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,311,688
5900 <u>Budgetary Reserve</u>	
800 Other Objects	700,000
Total Budgetary Reserve	\$700,000
Total Other Expenditures and Financing Uses	\$8,011,688
TOTAL EXPENDITURES	\$81,250,000

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		
Total Cash and Short-Term Investments	\$23,200,000	\$18,700,000

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

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

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$23,200,000	\$18,700,000
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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

Total General Fund	\$73,165,000	\$69,315,000
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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	\$73,165,000	\$69,315,000

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	\$73,165,000	\$69,315,000
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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	6,500,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,500,000
5900 Budgetary Reserve	700,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,229,143