

**General Fund Budget Approval**

**Date of Adoption of the General Fund Budget: 06/14/2016**

\_\_\_\_\_  
**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

(267)893-2077

Extn :

\_\_\_\_\_  
**Contact Person**

\_\_\_\_\_  
**Telephone**

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**Extension**

svincent@cbsd.org

\_\_\_\_\_  
**Email Address**



No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated,

| <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   | 5,000,000                 |
| 0820 Restricted Fund Balance   |                           |
| 0830 Committed Fund Balance  |                           |
| 0840 Assigned Fund Balance   | 11,819,434                |
| 0850 Unassigned Fund Balance   | 12,432,248                |
| <b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b> | <b><u>24,251,682</u></b>  |
| <b>Estimated Revenues And Other Financing Sources</b>  |                           |
| 6000 Revenue from Local Sources  | 253,445,163               |
| 7000 Revenue from State Sources  | 63,214,429                |
| 8000 Revenue from Federal Sources  | 2,116,000                 |
| 9000 Other Financing Sources   |                           |
| <b>Total Estimated Revenues And Other Financing Sources</b>  | <b><u>318,775,592</u></b> |
| <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>   | <b><u>343,027,274</u></b> |

Amount

**REVENUE FROM LOCAL SOURCES**

|  |             |
|--|-------------|
| 6111 Current Real Estate Taxes                               | 212,302,729 |
| 6112 Interim Real Estate Taxes                               | 1,850,000   |
| 6113 Public Utility Realty Taxes                             | 242,000     |
| 6150 Current Act 511 Taxes - Proportional Assessments        | 28,775,000  |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA     | 2,550,000   |
| 6500 Earnings on Investments                                 | 355,000     |
| 6700 Revenues from LEA Activities                            | 350,000     |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds | 2,500,000   |
| 6910 Rentals   | 50,000      |
| 6920 Contributions and Donations from Private Sources        | 425,000     |
| 6940 Tuition from Patrons                                    | 565,000     |
| 6960 Services Provided Other Local Governmental Units / LEAs | 4,500       |
| 6980 Revenue from Community Services Activities              | 3,415,000   |
| 6990 Refunds and Other Miscellaneous Revenue                 | 60,934      |

**REVENUE FROM LOCAL SOURCES**

**253,445,163**

**REVENUE FROM STATE SOURCES**

|  |            |
|--|------------|
| 7110 Basic Education Funding   | 17,088,791 |
| 7160 Tuition for Orphans Subsidy                                       | 250,000    |
| 7271 Special Education funds for School-Aged Pupils                    | 7,300,000  |
| 7310 Transportation (Pupil and Nonpublic/CS)                           | 3,282,500  |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 741,279    |
| 7330 Health Services (Medical, Dental, Nurse, Act 25)                  | 375,000    |
| 7340 State Property Tax Reduction Allocation                           | 6,042,074  |
| 7810   |            |

Amount

**REVENUE FROM FEDERAL SOURCES**

|  |        |
|--|--------|
| 8820 Medical Assistance Reimbursement for Administrative<br>Claiming (Quarterly) Program | 45,000 |
|--|--------|

|                                     |                  |
|-------------------------------------|------------------|
| <b>REVENUE FROM FEDERAL SOURCES</b> | <b>2,116,000</b> |
|-------------------------------------|------------------|

|   |                    |
|---|--------------------|
| <b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b> | <b>318,775,592</b> |
|---|--------------------|

Act 1 Index (current): 2.4%

AUN: 122092102 Central Bucks SD

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

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Act 1 Index (current): 2.4%

Calculation Method:

Rate

|   |                    |  |
|---|--------------------|--|
| Approx. Tax Revenue from RE Taxes:            | \$212,302,729      |  |
| Amount of Tax Relief for Homestead Exclusions | <u>\$6,042,074</u> |  |
| Total Approx. Tax Revenue:                    | \$218,344,803      |  |
| Approx. Tax Levy for Tax Rate Calculation:    | \$224,413,340      |  |

Bucks

Total

**Index Maximums**

|   |               |               |
|---|---------------|---------------|
| p. Maximum Mills Based On Index<br>(i * (1 + Index))            | 127.0784      |               |
| q. Mills In Excess of Index<br>(if l > p), (l - p))             | 0.0000        |               |
| r. Maximum Tax Levy Based On Index<br>(p / 1000 * d)            | \$229,799,260 | \$229,799,260 |
| IV. s. Millage Rate within Index?<br>(If l > p Then No)         | Yes           |               |
| t. Tax Levy In Excess of Index<br>(if (m > r), (m - r))         | \$0           | \$0           |
| u. Tax Revenue In Excess of Index<br>(t * Est. Pct. Collection) | \$0           | \$0           |

**Information Related to Property Tax Relief**

|   |         |          |
|---|---------|----------|
| V. Assessed Value Exclusion per Homestead     | \$1,609 |          |
| Number of Homestead/Farmstead Properties      | 30253   | 30253    |
| Median Assessed Value of Homestead Properties |         | \$37,210 |



Act 1 Index (current): 2.4%

|  |                           |
|--|---------------------------|
| <b>Calculation Method:</b>                           | <b>Rate</b>               |
| <b>Approx. Tax Revenue from RE Taxes:</b>            | <b>\$212,302,729</b>      |
| <b>Amount of Tax Relief for Homestead Exclusions</b> | <b><u>\$6,042,074</u></b> |
| <b>Total Approx. Tax Revenue:</b>                    | <b>\$218,344,803</b>      |
| <b>Approx. Tax Levy for Tax Rate Calculation:</b>    | <b>\$224,413,340</b>      |
|  | <b>Bucks</b>              |
|  | <b>Total</b>              |

---

|   |             |                      |     |                    |
|---|-------------|----------------------|-----|--------------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions            | \$6,042,074 | Lowering RE Tax Rate | \$0 | \$6,042,074        |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0         |                      |     | \$0                |
| <b>Amount of Tax Relief from State/Local Sources</b>                              |             |                      |     | <b>\$6,042,074</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> |
|--------------------|-------------------------------|--------------------------|------------------------------------|--|--|--------------------------|---|
| Bucks              | 1,808,326,670                 | 124.1000                 | 224,413,340                        |  |  | 97.22100%                |   |
| <b>Totals:</b>     | <b>1,808,326,670</b>          |                          | <b>224,413,340</b>                 | <b>6,042,074</b>                                     | <b>218,371,266</b>                         | <b>97.22100%</b>         | <b>212,302,729</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                     | 0.500%      | 0.000%                       | 24,591,250      | 23,875,000               |
| 6152 Current Act 511 Occupation Taxes                        | 0.000       | 0.000                        | 0               | 0                        |
| 6153 Current Act 511 Real Estate Transfer Taxes              | 0.500%      | 0.000%                       | 4,900,000       | 4,900,000                |
| 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 29,491,250 28,775,000**

**Total Act 511, Current Taxes 28,775,000**

|                                 |                       |          |              |                    |
|---------------------------------|-----------------------|----------|--------------|--------------------|
| <b>Act 511 Tax Limit --&gt;</b> | <b>15,038,198,731</b> | <b>X</b> | <b>12</b>    | <b>180,458,385</b> |
|                                 | <b>Market Value</b>   |          | <b>Mills</b> | <b>(511 Limit)</b> |



| <u>Description</u>   | <u>Amount</u>      |
|--|--------------------|
| <b>1000 Instruction</b>                                    |                    |
| 1100 Regular Programs - Elementary / Secondary             | 130,808,417        |
| 1200 Special Programs - Elementary / Secondary             | 40,939,035         |
| 1300 Vocational Education                                  | 4,780,015          |
| 1400 Other Instructional Programs - Elementary / Secondary | 4,498,678          |
| <b>Total Instruction</b>                                   | <b>181,026,145</b> |

| <u>Description</u>   | <u>Amount</u>      |
|--|--------------------|
| <b>1000 Instruction</b>  |                    |
| <b>1100 <u>Regular Programs - Elementary / Secondary</u></b>             |                    |
| 100 Personnel Services - Salaries  | 82,517,292         |
| 200 Personnel Services - Employee Benefits                               | 45,150,313         |
| 300 Purchased Professional and Technical Services                        | 40,622             |
| 400 Purchased Property Services  | 759,658            |
| 500 Other Purchased Services   | 15,650             |
| 600 Supplies   | 2,054,813          |
| 700 Property   | 255,529            |
| 800 Other Objects  | 14,540             |
| <b>Total Regular Programs - Elementary / Secondary</b>                   | <b>130,808,417</b> |
| <b>1200 <u>Special Programs - Elementary / Secondary</u></b>             |                    |
| 100 Personnel Services - Salaries  | 22,414,766         |
| 200 Personnel Services - Employee Benefits                               | 13,821,953         |
| 300 Purchased Professional and Technical Services                        | 3,360,500          |
| 400 Purchased Property Services  | 5,000              |
| 500 Other Purchased Services   | 1,060,323          |
| 600 Supplies   | 203,243            |
| 700 Property   | 72,250             |
| 800 Other Objects  | 1,000              |
| <b>Total Special Programs - Elementary / Secondary</b>                   | <b>40,939,035</b>  |
| <b>1300 <u>Vocational Education</u></b>                                  |                    |
| 500 Other Purchased Services   | 4,780,015          |
| <b>Total Vocational Education</b>  | <b>4,780,015</b>   |
| <b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b> |                    |
| 100 Personnel Services - Salaries  | 557,310            |
| 200 Personnel Services - Employee Benefits                               | 264,868            |
| 300 Purchased Professional and Technical Services                        | 85,500             |
| 500 Other Purchased Services   | 3,584,000          |
| 600 Supplies   | 7,000              |
| <b>Total Other Instructional Programs - Elementary / Secondary</b>       | <b>4,498,678</b>   |
| <b>Total Instruction</b>   | <b>181,026,145</b> |
| <b>2000 Support Services</b>   |                    |
| <b>2100 <u>Support Services - Students</u></b>                           |                    |
| 100 Personnel Services - Salaries  | 8,151,020          |
| 200 Personnel Services - Employee Benefits                               | 4,880,947          |
| 300 Purchased Professional and Technical Services                        |                    |

**Description**

200 Personnel Services - Employee Benefits  
300

**Amount**

3,752,574

| <u>Description</u>                                | <u>Amount</u> |
|---|---------------|
| Total Operation and Maintenance of Plant Services | 24,984,653    |
| 2700 <u>Student Transportation Services</u>       |               |
| 100 2700  |               |

| <u>Description</u>  | <u>Amount</u> |
|---|---------------|
| <b>5000 Other Expenditures and Financing Uses</b>                       |               |
| <b><u>5100 Debt Service / Other Expenditures and Financing Uses</u></b> |               |
| 800 Other Objects   | 4,063,194     |
| 900 Other Uses of Funds   |               |



**Cash and Short-Term Investments**

|  | <b><u>06/30/2016 Estimate</u></b> | <b><u>06/30/2017 Projection</u></b> |
|--|-----------------------------------|-------------------------------------|
| General Fund   | 30,000,000                        | 23,500,000                          |
| Public Purpose (Expendable) Trust Fund                       |                                   |                                     |
| Other Comptroller-Approved Special Revenue Funds             |                                   |                                     |
| Athletic / School-Sponsored Extra Curricular Activities Fund |                                   |                                     |
| Capital Reserve Fund - § 690, §1850                          | 15,500,000                        | 18,000,000                          |
| Capital Reserve Fund - § 1431                                |                                   |                                     |
| Other Capital Projects Fund                                  |                                   |                                     |
| Debt Service Fund  | 20,000,000                        |                                     |
| Food Service / Cafeteria Operations Fund                     | 695,000                           | 595,000                             |
| Child Care Operations Fund                                   |                                   |                                     |
| Other Enterprise Funds                                       |                                   |                                     |
| Internal Service Fund  |                                   |                                     |
| Private Purpose Trust Fund                                   |                                   |                                     |
| Investment Trust Fund  |                                   |                                     |
| Pension Trust Fund   |                                   |                                     |
| Activity Fund  |                                   |                                     |
| Other Agency Fund  |                                   |                                     |
| Permanent Fund   |                                   |                                     |
| <b>Total Cash and Short-Term Investments</b>                 | <b>66,195,000</b>                 | <b>42,095,000</b>                   |

**Long-Term Investments**

|  | <b><u>06/30/2016 Estimate</u></b> | <b><u>06/30/2017 Projection</u></b> |
|--|-----------------------------------|-------------------------------------|
| General Fund   | 8,000,000                         | 5,000,000                           |
| 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                                |                                   |                                     |
| 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**

**06/30/2016 Estimate**

**06/30/2017 Projection**

Permanent Fund

|                                    |                   |                   |
|------------------------------------|-------------------|-------------------|
| <b>Total Long-Term Investments</b> | <b>8,000,000</b>  | <b>5,000,000</b>  |
| <b>TOTAL CASH AND INVESTMENTS</b>  | <b>74,195,000</b> | <b>47,095,000</b> |

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

**General Fund**

|   |            |            |
|---|------------|------------|
| 0510 Bonds Payable                              | 87,400,000 | 75,395,000 |
| 0520 Extended-Term Financing Agreements Payable |            |            |
| 0530 Lease-Purchase Obligations                 |            |            |
| 0540 Accumulated Compensated Absences           | 1,696,349  | 1,706,349  |
| 0550 Authority Lease Obligations                | 7,068,994  | 6,606,100  |
| 0560 Other Post-Employment Benefits (OPEB)      |            |            |
| 0599 Other Long-Term Liabilities                |            |            |

**Total General Fund** 96,165,343 83,707,449

**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                |

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 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**

**06/30/2016 Estimate**

**06/30/2017 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

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 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

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 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**

96,165,343

83,707,449

LEA :

**Short-Term Payables**

**06/30/2016 Estimate**

**06/30/2017 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>96,165,343</b> | <b>83,707,449</b> |
|---------------------------|-------------------|-------------------|



| Account Description  | Amounts           |
|--|-------------------|
| 0810 Nonspendable Fund Balance   | 5,000,000         |
| 0820 Restricted Fund Balance   |                   |
| 0830 Committed Fund Balance  |                   |
| 0840 Assigned Fund Balance   | 13,812,937        |
| 0850 Unassigned Fund Balance   | 10,438,745        |
| <b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>                               | <b>29,251,682</b> |
| <b>5900 Budgetary Reserve</b>  |                   |
| <b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b> | <b>29,251,682</b> |