

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Haverford Township SD	<b>County :</b> Delaware	<b>AUN Number :</b> 125234502
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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**DUE DATE:            IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**



<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,629,193
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$9,629,193</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	95,152,989
7000 Revenue from State Sources	19,839,099
8000 Revenue from Federal Sources	1,483,176
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$116,475,264</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$126,104,457</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	91,195,989
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	97,000
6150 Current Act 511 Taxes - Proportional Assessments	1,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,700,000
6500 Earnings on Investments	80,000
6700 Revenues from LEA Activities	60,000
6910 Rentals	140,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	30,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$95,152,989</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	3,330,000
7271 Special Education funds for School-Aged Pupils	2,430,000
7311 Pupil Transportation Subsidy	1,250,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	60,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	128,000
7340 State Property Tax Reduction Allocation	2,104,037
7810 State Share of Social Security and Medicare Taxes	2,008,551
7820 State Share of Retirement Contributions	8,528,511
<b>REVENUE FROM STATE SOURCES</b>	<b>\$19,839,099</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	826,176
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	215,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	107,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,483,176</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>116,475,264</b>

Act 1 Index (current): 2.5%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	<b>\$91,195,989</b>
Amount of Tax Relief for Homestead Exclusions	<u><b>\$2,104,037</b></u>
Total Approx. Tax Revenue:	<b>\$93,300,026</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$96,607,653</b>

	Delaware	Total
<b>2016-17 Data</b>		
a. Assessed Value	\$3,093,639,850	\$3,093,639,850
b. Real Estate Mills	30.2964	
<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$4,564,783,354	\$4,564,783,354
d. Assessed Value	\$3,110,976,868	\$3,110,976,868
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2016-17 Calculations</b>		
f. 2016-17 Tax Levy	\$93,726,150	\$93,726,150
(a * b)		
<b>2017-18 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$93,726,150	\$93,726,150
(f Total * g)		
i. Base Mills Subject to Index	30.2964	
(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	96.50000%	96.50000%
k. Tax Levy Needed	\$96,607,653	\$96,607,653
(Approx. Tax Levy * g)		
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>31.0538</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$96,607,653	\$96,607,653
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$94,503,616
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$91,195,989
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$91,195,989
Amount of Tax Relief for Homestead Exclusions	<u>\$2,104,037</u>
Total Approx. Tax Revenue:	\$93,300,026
Approx. Tax Levy for Tax Rate Calculation:	\$96,607,653

	Delaware	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	31.0538	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$96,607,653	\$96,607,653
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead	\$5,472	
<b>V.</b> Number of Homestead/Farmstead Properties	12381	12381
Median Assessed Value of Homestead Properties		\$165,885

Act 1 Index (current): 2.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$91,195,989</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,104,037</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$93,300,026</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$96,607,653</b>
	<b>Delaware</b>

**Total**

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,104,037	Lowering RE Tax Rate	\$0	\$2,104,037
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,104,037</b>

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6111	<u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				
Delaware	3,110,976,868	31.0538	96,607,653			96.50000%	
<b>Totals:</b>	<b>3,110,976,868</b>		<b>96,607,653</b>	- 2,104,037	= 94,503,616	X 96.50000%	= 91,195,989

	<u>Rate</u>		<u>Estimated Revenue</u>
6120	Current Per Capita Taxes, Section 679	\$0.00	0
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00
	<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>		<b>0</b>
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>
6151	Current Act 511 Earned Income Taxes	0.000%	0.000%
6152	Current Act 511 Occupation Taxes	0.000	0.000
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%
6154	Current Act 511 Amusement Taxes	0.000%	0.000%
6155	Current Act 511 Business Privilege Taxes	0.000	0.000
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%
6157	Current Act 511 Mercantile Taxes	0.000	0.000
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0
	<b>Total Current Act 511 Taxes – Proportional Assessments</b>		<b>1,400,000</b>
	<b>Total Act 511, Current Taxes</b>		<b>1,400,000</b>
	<b>Act 511 Tax Limit --&gt;</b>	<b>4,564,783,354</b>	<b>X</b>
		<b>Market Value</b>	<b>12</b>
		<b>Mills</b>	<b>54,777,400</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	30.2964	31.0538	2.50%	Yes	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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	46,525,903
1200 Special Programs - Elementary / Secondary	22,744,181
1300 Vocational Education	618,663
1400 Other Instructional Programs - Elementary / Secondary	569,465
1700 Higher Education Programs	1,292,892
<b>Total Instruction</b>	<b>\$71,751,104</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,701,716
2200 Support Services - Instructional Staff	3,817,489
2300 Support Services - Administration	5,192,967
2400 Support Services - Pupil Health	2,241,496
2500 Support Services - Business	1,105,782
2600 Operation and Maintenance of Plant Services	9,436,116
2700 Student Transportation Services	4,858,360
2800 Support Services - Central	1,540,709
2900 Other Support Services	113,013
<b>Total Support Services</b>	<b>\$34,007,648</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,344,020
3300 Community Services	215,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,559,020</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	10,320,492
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,320,492</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$117,638,264</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	26,877,790
200 Personnel Services - Employee Benefits	17,029,957
300 Purchased Professional and Technical Services	23,300
400 Purchased Property Services	482,301
500 Other Purchased Services	165,349
600 Supplies	1,662,163
700 Property	265,973
800 Other Objects	19,070
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$46,525,903</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	9,307,643
200 Personnel Services - Employee Benefits	6,562,191
300 Purchased Professional and Technical Services	2,581,259
500 Other Purchased Services	4,140,088
600 Supplies	142,000
700 Property	11,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$22,744,181</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	618,663
<b>Total Vocational Education</b>	<b>\$618,663</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	332,094
200 Personnel Services - Employee Benefits	142,871
300 Purchased Professional and Technical Services	57,500
500 Other Purchased Services	500
600 Supplies	26,500
700 Property	10,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$569,465</b>
<b>1700 Higher Education Programs</b>	
500 Other Purchased Services	1,292,892
<b>Total Higher Education Programs</b>	<b>\$1,292,892</b>
<b>Total Instruction</b>	<b>\$71,751,104</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	3,386,028
200 Personnel Services - Employee Benefits	2,177,401
300 Purchased Professional and Technical Services	86,000
400 Purchased Property Services	6,087
500 Other Purchased Services	11,500
600 Supplies	31,200
700 Property	1,000
800 Other Objects	2,500

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$5,701,716</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	2,062,305
200 Personnel Services - Employee Benefits	1,329,044
300 Purchased Professional and Technical Services	203,014
400 Purchased Property Services	4,300
500 Other Purchased Services	6,950
600 Supplies	163,731
700 Property	44,745
800 Other Objects	3,400
<b>Total Support Services - Instructional Staff</b>	<b>\$3,817,489</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,850,359
200 Personnel Services - Employee Benefits	1,789,457
300 Purchased Professional and Technical Services	201,625
400 Purchased Property Services	18,324
500 Other Purchased Services	196,172
600 Supplies	60,200
700 Property	36,950
800 Other Objects	39,880
<b>Total Support Services - Administration</b>	<b>\$5,192,967</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,158,331
200 Personnel Services - Employee Benefits	749,565
300 Purchased Professional and Technical Services	321,000
500 Other Purchased Services	500
600 Supplies	10,100
700 Property	2,000
<b>Total Support Services - Pupil Health</b>	<b>\$2,241,496</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	535,846
200 Personnel Services - Employee Benefits	362,198
300 Purchased Professional and Technical Services	21,500
400 Purchased Property Services	51,363
500 Other Purchased Services	900
600 Supplies	47,750
700 Property	65,000
800 Other Objects	21,225
<b>Total Support Services - Business</b>	<b>\$1,105,782</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	3,376,210
200 Personnel Services - Employee Benefits	2,066,167
300 Purchased Professional and Technical Services	34,000
400 Purchased Property Services	2,628,759
500 Other Purchased Services	427,200

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<u>Description</u>	<u>Amount</u>
600 Supplies	824,830
700 Property	67,700
800 Other Objects	11,250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$9,436,116</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	2,441,412
200 Personnel Services - Employee Benefits	1,343,953
300 Purchased Professional and Technical Services	13,500
400 Purchased Property Services	514,845
500 Other Purchased Services	123,500
600 Supplies	400,000
700 Property	21,000
800 Other Objects	150
<b>Total Student Transportation Services</b>	<b>\$4,858,360</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	610,937
200 Personnel Services - Employee Benefits	396,540
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	320,059
500 Other Purchased Services	74,500
600 Supplies	107,573
700 Property	21,600
800 Other Objects	2,000
<b>Total Support Services - Central</b>	<b>\$1,540,709</b>
<b>2900 <u>Other Support Services</u></b>	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	110,013
<b>Total Other Support Services</b>	<b>\$113,013</b>
<b>Total Support Services</b>	<b>\$34,007,648</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	716,994
200 Personnel Services - Employee Benefits	282,243
300 Purchased Professional and Technical Services	100,347
400 Purchased Property Services	40,800
500 Other Purchased Services	38,100
600 Supplies	103,356
700 Property	36,938
800 Other Objects	25,242
<b>Total Student Activities</b>	<b>\$1,344,020</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	207,000
600 Supplies	8,000

<u>Description</u>	<u>Amount</u>
<b>Total Community Services</b>	<b>\$215,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,559,020</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	4,053,492
900 Other Uses of Funds	6,267,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$10,320,492</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,320,492</b>
<b>TOTAL EXPENDITURES</b>	<b>\$117,638,264</b>

**Cash and Short-Term Investments**

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	18,000,000	18,000,000
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	50,000	50,000
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>\$18,050,000</b>	<b>\$18,050,000</b>

**Long-Term Investments**

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
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**

**\$18,050,000**

**\$18,050,000**



<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	112,927,000	106,660,000
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 General Fund</b>	<b>\$112,927,000</b>	<b>\$106,660,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

06/30/2017 Estimate

06/30/2018 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Permanent Fund**

**Total Long-Term Indebtedness**

**\$112,927,000**

**\$106,660,000**

**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**

**\$112,927,000**

**\$106,660,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,466,193
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,466,193</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$8,466,193</b>
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