

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Rick Henderson

(610)853-5900

Extn :7106

Contact Person

Telephone

Extension

rhenderson@havsd.net

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,629,193
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,629,193</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	95,152,990
7000 Revenue from State Sources	20,010,319
8000 Revenue from Federal Sources	1,483,176
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$116,646,485</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$126,275,678</u>

Amount**REVENUE FROM LOCAL SOURCES**

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	30,001

REVENUE FROM LOCAL SOURCES \$95,152,990**REVENUE FROM STATE SOURCES**

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	2,001,121
7820 State Share of Retirement Contributions	8,707,161

REVENUE FROM STATE SOURCES \$20,010,319**REVENUE FROM FEDERAL SOURCES**

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

REVENUE FROM FEDERAL SOURCES \$1,483,176**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 116,646,485**

Act 1 Index (current): 2.5%

Calculation Method:	Rate	
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

2016-17 Data		
a. Assessed Value	\$3,093,639,850	\$3,093,639,850
b. Real Estate Mills	30.2964	
I. 2017-18 Data		
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

2016-17 Calculations		
f. 2016-17 Tax Levy	\$93,726,150	\$93,726,150
(a * b)		
2017-18 Calculations		
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		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$96,607,653	\$96,607,653
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	31.0538	
(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:	Rate	
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

Index Maximums		
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
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$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
-----------------	--------------

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

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	3,110,976,868	31.0538	96,607,653			96.50000%	
Totals:	3,110,976,868		96,607,653	- 2,104,037	= 94,503,616	X 96.50000%	= 91,195,989

	<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
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,400,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,400,000
Total Act 511, Current Taxes			1,400,000
Act 511 Tax Limit -->		4,564,783,354	12
		Market Value	Mills
			54,777,400
			(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	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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	46,436,323
1200 Special Programs - Elementary / Secondary	21,838,884
1300 Vocational Education	528,651
1400 Other Instructional Programs - Elementary / Secondary	602,598
1500 Nonpublic School Programs	3,329
1700 Higher Education Programs	1,279,600
Total Instruction	\$70,689,385
2000 Support Services	
2100 Support Services - Students	5,684,207
2200 Support Services - Instructional Staff	4,574,309
2300 Support Services - Administration	5,132,739
2400 Support Services - Pupil Health	2,326,826
2500 Support Services - Business	1,033,101
2600 Operation and Maintenance of Plant Services	9,236,939
2700 Student Transportation Services	4,707,961
2800 Support Services - Central	1,465,187
2900 Other Support Services	110,361
Total Support Services	\$34,271,630
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,132,673
3300 Community Services	200,020
Total Operation of Non-Instructional Services	\$1,332,693
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,352,777
Total Other Expenditures and Financing Uses	\$10,352,777
Total Estimated Expenditures and Other Financing Uses	\$116,646,485

2017-2018 Preliminary General Fund Budget

LEA : 125234502 Haverford Township SD

Printed 1/9/2017 3:31:18 PM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	27,079,883
200 Personnel Services - Employee Benefits	17,191,932
300 Purchased Professional and Technical Services	89,700
400 Purchased Property Services	452,932
500 Other Purchased Services	185,300
600 Supplies	1,209,567
700 Property	218,279
800 Other Objects	8,730
Total Regular Programs - Elementary / Secondary	\$46,436,323
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,685,821
200 Personnel Services - Employee Benefits	6,359,500
300 Purchased Professional and Technical Services	1,931,688
500 Other Purchased Services	3,733,975
600 Supplies	117,900
700 Property	10,000
Total Special Programs - Elementary / Secondary	\$21,838,884
1300 Vocational Education	
500 Other Purchased Services	528,651
Total Vocational Education	\$528,651
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	355,531
200 Personnel Services - Employee Benefits	145,367
300 Purchased Professional and Technical Services	43,000
500 Other Purchased Services	500
600 Supplies	43,200
700 Property	15,000
Total Other Instructional Programs - Elementary / Secondary	\$602,598
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	3,329
Total Nonpublic School Programs	\$3,329
1700 Higher Education Programs	
500 Other Purchased Services	1,279,600
Total Higher Education Programs	\$1,279,600
Total Instruction	\$70,689,385
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,380,438
200 Personnel Services - Employee Benefits	2,131,745
300 Purchased Professional and Technical Services	91,000
400 Purchased Property Services	5,024

2017-2018 Preliminary General Fund Budget

LEA : 125234502 Haverford Township SD

Printed 1/9/2017 3:31:18 PM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	12,000
600 Supplies	51,500
700 Property	10,000
800 Other Objects	2,500
Total Support Services - Students	\$5,684,207
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,164,291
200 Personnel Services - Employee Benefits	1,312,501
300 Purchased Professional and Technical Services	147,907
400 Purchased Property Services	49,650
500 Other Purchased Services	12,112
600 Supplies	807,032
700 Property	76,416
800 Other Objects	4,400
Total Support Services - Instructional Staff	\$4,574,309
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,788,611
200 Personnel Services - Employee Benefits	1,733,528
300 Purchased Professional and Technical Services	250,925
400 Purchased Property Services	17,063
500 Other Purchased Services	179,744
600 Supplies	74,678
700 Property	44,300
800 Other Objects	43,890
Total Support Services - Administration	\$5,132,739
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,158,643
200 Personnel Services - Employee Benefits	755,273
300 Purchased Professional and Technical Services	394,210
500 Other Purchased Services	1,100
600 Supplies	13,600
700 Property	4,000
Total Support Services - Pupil Health	\$2,326,826
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	541,005
200 Personnel Services - Employee Benefits	333,405
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	20,091
500 Other Purchased Services	1,600
600 Supplies	46,500
700 Property	55,000
800 Other Objects	25,000
Total Support Services - Business	\$1,033,101
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,298,909

2017-2018 Preliminary General Fund Budget

LEA : 125234502 Haverford Township SD

Printed 1/9/2017 3:31:18 PM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,142,204
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	2,536,009
500 Other Purchased Services	412,200
600 Supplies	779,867
700 Property	42,500
800 Other Objects	11,250
Total Operation and Maintenance of Plant Services	\$9,236,939
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,307,590
200 Personnel Services - Employee Benefits	1,366,471
300 Purchased Professional and Technical Services	15,500
400 Purchased Property Services	453,900
500 Other Purchased Services	130,500
600 Supplies	412,500
700 Property	21,000
800 Other Objects	500
Total Student Transportation Services	\$4,707,961
2800 Support Services - Central	
100 Personnel Services - Salaries	599,295
200 Personnel Services - Employee Benefits	394,818
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	286,267
500 Other Purchased Services	46,000
600 Supplies	106,807
700 Property	22,500
800 Other Objects	1,500
Total Support Services - Central	\$1,465,187
2900 Other Support Services	
500 Other Purchased Services	110,361
Total Other Support Services	\$110,361
Total Support Services	\$34,271,630
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	732,436
200 Personnel Services - Employee Benefits	78,933
300 Purchased Professional and Technical Services	98,288
400 Purchased Property Services	40,553
500 Other Purchased Services	36,700
600 Supplies	86,921
700 Property	34,738
800 Other Objects	24,104
Total Student Activities	\$1,132,673
3300 Community Services	

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	200,000
600 Supplies	20
Total Community Services	\$200,020
Total Operation of Non-Instructional Services	\$1,332,693
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,085,777
900 Other Uses of Funds	6,267,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,352,777
Total Other Expenditures and Financing Uses	\$10,352,777
TOTAL EXPENDITURES	\$116,646,485

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

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		
Total Cash and Short-Term Investments	\$18,050,000	\$18,050,000

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 **\$18,050,000** **\$18,050,000**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

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		

Total General Fund	\$112,927,000	\$106,660,000
---------------------------	----------------------	----------------------

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		

Total Other Comptroller-Approved Special Revenue Funds		
---	--	--

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		
---	--	--

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	\$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	300,000
0850 Unassigned Fund Balance	9,329,193
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,629,193

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,629,193
--	--------------------