FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/01/2017

Mr. Denis Gray
President of the Board - Original Signature Required

6/1/2017
Date

Mr. Richard T. Henderson
Secretary of the Board - Original Signature Required

6/1/2017
Date

Dr. Maureen Reusche
Chief School Administrator - Original Signature Required

6/1/2017
Date

Rick Henderson
Contact Person

(610)853-5900   Extn :7106
Telephone   **Extension**

rhenderson@haverfordsd.net
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Haverford Township SD	Delaware	125234502

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 x

No

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

Total Budgeted Expenditures	$117638264
Ending Unassigned Fund Balance	$8466193
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.2%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes x

No

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

SIGNATURE OF SUPERINTENDENT	DATE
Dr. Maureen Reusche	6/1/2017

DUE DATE: AUGUST 15, 2017

Val Number	Description	Justification
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.	Balance required to satisfy cash flow requirements in July & August for payroll and prepaid medical premium expenses.

ITEM	AMOUNTS	
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		**$9,629,193**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	95,153,123	
7000 Revenue from State Sources	19,838,965	
8000 Revenue from Federal Sources	1,483,176	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$116,475,264**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$126,104,457**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	91,196,123
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
REVENUE FROM LOCAL SOURCES	**$95,153,123**
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	2,103,899
7810 State Share of Social Security and Medicare Taxes	2,008,555
7820 State Share of Retirement Contributions	8,528,511
REVENUE FROM STATE SOURCES	**$19,838,965**
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	**116,475,264**

Act 1 Index (current): 2.5%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$91,196,123**
Amount of Tax Relief for Homestead Exclusions	**$2,103,899**
Total Approx. Tax Revenue:	**$93,300,022**
Approx. Tax Levy for Tax Rate Calculation:	**$96,607,653**

		Delaware	Total
I.	**2016-17 Data**		
	a. Assessed Value	$3,093,639,850	$3,093,639,850
	b. Real Estate Mills	30.2964	
	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
II.	**2016-17 Calculations**		
	f. 2016-17 Tax Levy (a * b)	$93,726,150	$93,726,150
	2017-18 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2016-17 Tax Levy (f Total * g)	$93,726,150	$93,726,150
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	30.2964	
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$96,607,653	$96,607,653
	l. 2017-18 Real Estate Tax Rate (k / d * 1000)	**31.0538**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$96,607,653	$96,607,653
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$94,503,754
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$91,196,123

Act 1 Index (current): 2.5%
Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	**$91,196,123**	
Amount of Tax Relief for Homestead Exclusions	**$2,103,899**	
Total Approx. Tax Revenue:	**$93,300,022**	
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	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$96,607,653	$96,607,653
	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	$5,647	
V.	Number of Homestead/Farmstead Properties	11997	11997
	Median Assessed Value of Homestead Properties		$165,605

Act 1 Index (current): 2.5%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$91,196,123**
Amount of Tax Relief for Homestead Exclusions	**$2,103,899**
Total Approx. Tax Revenue:	**$93,300,022**
Approx. Tax Levy for Tax Rate Calculation:	**$96,607,653**

	Delaware			Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	$2,103,899	Lowering RE Tax Rate	$0	$2,103,899
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$2,103,899**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Delaware	3,110,976,868	31.0538	96,607,653						96.50000%		
Totals:	**3,110,976,868**		**96,607,653**	-	2,103,899	=	94,503,754	X	96.50000%	=	91,196,123

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**0**	**0**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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%	1,400,000	1,400,000
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			**1,400,000**	**1,400,000**
	Total Act 511, Current Taxes				**1,400,000**
		Act 511 Tax Limit -->	**4,564,783,354 X**	**12**	**54,777,400**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2016-17 (Rebalanced)	Tax Rate Charged in: 2017-18	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2016-17 (Rebalanced)	Additional Tax Rate Charged in: 2017-18	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Delaware	30.2964	31.0538	2.50%	Yes	2.5%				
	Current Act 511 Taxes – Proportional Assessments									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%				

Description	Amount
1000 Instruction	
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
Total Instruction	**$71,751,104**
2000 Support Services	
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
Total Support Services	**$34,007,648**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,344,020
3300 Community Services	215,000
Total Operation of Non-Instructional Services	**$1,559,020**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,320,492
Total Other Expenditures and Financing Uses	**$10,320,492**
Total Estimated Expenditures and Other Financing Uses	**$117,638,264**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
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
Total Regular Programs - Elementary / Secondary	**$46,525,903**
1200 Special Programs - Elementary / Secondary	
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
Total Special Programs - Elementary / Secondary	**$22,744,181**
1300 Vocational Education	
500 Other Purchased Services	618,663
Total Vocational Education	**$618,663**
1400 Other Instructional Programs - Elementary / Secondary	
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
Total Other Instructional Programs - Elementary / Secondary	**$569,465**
1700 Higher Education Programs	
500 Other Purchased Services	1,292,892
Total Higher Education Programs	**$1,292,892**
Total Instruction	**$71,751,104**
2000 Support Services	
2100 Support Services - Students	
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

Description	Amount
Total Support Services - Students	**$5,701,716**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,076,105
200 Personnel Services - Employee Benefits	1,329,044
300 Purchased Professional and Technical Services	198,014
400 Purchased Property Services	4,300
500 Other Purchased Services	6,950
600 Supplies	154,931
700 Property	44,745
800 Other Objects	3,400
Total Support Services - Instructional Staff	**$3,817,489**
2300 Support Services - Administration	
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
Total Support Services - Administration	**$5,192,967**
2400 Support Services - Pupil Health	
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
Total Support Services - Pupil Health	**$2,241,496**
2500 Support Services - Business	
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
Total Support Services - Business	**$1,105,782**
2600 Operation and Maintenance of Plant Services	
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

Description	Amount
600 Supplies	824,830
700 Property	67,700
800 Other Objects	11,250
Total Operation and Maintenance of Plant Services	**$9,436,116**
2700 Student Transportation Services	
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
Total Student Transportation Services	**$4,858,360**
2800 Support Services - Central	
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
Total Support Services - Central	**$1,540,709**
2900 Other Support Services	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	110,013
Total Other Support Services	**$113,013**
Total Support Services	**$34,007,648**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
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
Total Student Activities	**$1,344,020**
3300 Community Services	
500 Other Purchased Services	207,000
600 Supplies	8,000

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

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		

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
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$8,466,193**
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$8,466,193**