



**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> Interboro SD	<b>County :</b> Delaware	<b>AUN Number :</b> 125235103
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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> 5/17/17
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Interboro SD	COUNTY : Delaware	AUN : 125235103
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

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

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

Yes        
No       

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

Total Budgeted Expenditures	\$65767821
Ending Unassigned Fund Balance	\$1380318
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.1%

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

Yes        
No       

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

SIGNATURE OF SUPERINTENDENT <i>Bonnette Creiley</i>	DATE <i>6/21/17</i>
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DUE DATE: AUGUST 15, 2017

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Used to offset future budget deficits and/or future capital improvements.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Bus leases \$310,500; Capital projects - Tinicum School \$262,511; Technology equipment \$457,267.

<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	10,820
0830 Committed Fund Balance	1,364,217
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,089,131
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,453,348</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	42,584,901
7000 Revenue from State Sources	21,522,189
8000 Revenue from Federal Sources	617,979
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$64,725,069</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$68,178,417</u></b>



	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	37,977,978
6112 Interim Real Estate Taxes	21,900
6113 Public Utility Realty Taxes	40,000
6114 Payments in Lieu of Current Taxes - State / Local	200,969
6115 Payments in Lieu of Current Taxes - Federal	4,800
6150 Current Act 511 Taxes - Proportional Assessments	984,750
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,302,750
6500 Earnings on Investments	18,900
6700 Revenues from LEA Activities	36,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	654,109
6910 Rentals	5,000
6940 Tuition from Patrons	34,900
6990 Refunds and Other Miscellaneous Revenue	1,302,045
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$42,584,901</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	8,893,734
7160 Tuition for Orphans Subsidy	137,500
7271 Special Education funds for School-Aged Pupils	2,173,486
7311 Pupil Transportation Subsidy	543,899
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,500
7340 State Property Tax Reduction Allocation	2,021,224
7505 Ready to Learn Block Grant	554,903
7810 State Share of Social Security and Medicare Taxes	1,432,443
7820 State Share of Retirement Contributions	5,704,500
<b>REVENUE FROM STATE SOURCES</b>	<b>\$21,522,189</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	461,918
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	106,061
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$617,979</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>64,725,069</b>

AUN: 125235103 Interboro SD

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

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Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$37,977,978</b>
Amount of Tax Relief for Homestead Exclusions	<u>\$2,021,627</u>
<b>Total Approx. Tax Revenue:</b>	<b>\$39,999,605</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$41,339,059</b>

Delaware

Total

**2016-17 Data**

a. Assessed Value	\$1,150,129,675	\$1,150,129,675
b. Real Estate Mills	34.9203	

**I. 2017-18 Data**

c. 2015 STEB Market Value	\$1,562,413,280	\$1,562,413,280
d. Assessed Value	\$1,147,105,911	\$1,147,105,911
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2016-17 Calculations**

f. 2016-17 Tax Levy	\$40,162,873	\$40,162,873
(a * b)		

**2017-18 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2016-17 Tax Levy	\$40,162,873	\$40,162,873
(f Total * g)		
i. Base Mills Subject to Index	34.9203	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	96.59323%	96.59323%
k. Tax Levy Needed	\$41,339,059	\$41,339,059
(Approx. Tax Levy * g)		

**I. 2017-18 Real Estate Tax Rate 36.0377**

(k / d \* 1000)

III. m. Tax Levy Generated by Mills	\$41,339,059	\$41,339,059
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$39,317,432
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$37,977,978
(n * Est. Pct. Collection)		

AUN: 125235103 Interboro SD

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

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Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$37,977,978	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,021,627</u>	
Total Approx. Tax Revenue:	\$39,999,605	
Approx. Tax Levy for Tax Rate Calculation:	\$41,339,059	

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	36.1075	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$41,419,127	\$41,419,127
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	\$11,663	
Number of Homestead/Farmstead Properties	4810	4810
Median Assessed Value of Homestead Properties		\$88,205



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

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Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$37,977,978  
 Amount of Tax Relief for Homestead Exclusions \$2,021,627  
 Total Approx. Tax Revenue: \$39,999,605  
 Approx. Tax Levy for Tax Rate Calculation: \$41,339,059

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,021,224	Lowering RE Tax Rate	\$0	\$2,021,224
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$403			\$403
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,021,627</b>

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	1,147,105,911	36.0377	41,339,059			96.59323%	
<b>Totals:</b>	<b>1,147,105,911</b>		<b>41,339,059</b>	- 2,021,627	= 39,317,432	X 96.59323%	= 37,977,978

	Rate		Estimated Revenue
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
<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>	<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%	396,100
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	11.2000	0	588,650
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>984,750</b>
<b>Total Act 511, Current Taxes</b>			<b>984,750</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,562,413,280</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>18,748,959</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	Current Real Estate Taxes									
	Delaware	34.9203	36.0377	3.20%	Yes	3.4%				
	Current Act 511 Taxes – Proportional Assessments									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments	11.2000	11.2000	0.00%	Yes	3.4%	11.2000	11.2000	0.01%	Yes

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	28,745,346
1200 Special Programs - Elementary / Secondary	10,581,024
1300 Vocational Education	1,110,602
1400 Other Instructional Programs - Elementary / Secondary	500,741
1700 Higher Education Programs	363,980
<b>Total Instruction</b>	<b>\$41,301,693</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,178,993
2200 Support Services - Instructional Staff	1,274,465
2300 Support Services - Administration	4,607,839
2400 Support Services - Pupil Health	869,920
2500 Support Services - Business	394,951
2600 Operation and Maintenance of Plant Services	4,565,212
2700 Student Transportation Services	2,589,631
2800 Support Services - Central	1,613,184
2900 Other Support Services	37,380
<b>Total Support Services</b>	<b>\$19,131,575</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	835,799
3300 Community Services	116,067
<b>Total Operation of Non-Instructional Services</b>	<b>\$951,866</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,382,687
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,382,687</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$65,767,821</b>



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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	17,177,006
200 Personnel Services - Employee Benefits	10,461,446
300 Purchased Professional and Technical Services	171,481
400 Purchased Property Services	17,113
500 Other Purchased Services	357,131
600 Supplies	548,854
800 Other Objects	12,315
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$28,745,346</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,973,974
200 Personnel Services - Employee Benefits	2,916,467
300 Purchased Professional and Technical Services	851,439
400 Purchased Property Services	211,037
500 Other Purchased Services	1,544,336
600 Supplies	57,571
800 Other Objects	26,200
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,581,024</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	1,110,602
<b>Total Vocational Education</b>	<b>\$1,110,602</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	259,076
200 Personnel Services - Employee Benefits	106,790
300 Purchased Professional and Technical Services	120,562
500 Other Purchased Services	14,313
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$500,741</b>
<b>1700 Higher Education Programs</b>	
500 Other Purchased Services	363,980
<b>Total Higher Education Programs</b>	<b>\$363,980</b>
<b>Total Instruction</b>	<b>\$41,301,693</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,810,405
200 Personnel Services - Employee Benefits	1,008,060
300 Purchased Professional and Technical Services	309,409
400 Purchased Property Services	5,742
500 Other Purchased Services	12,380
600 Supplies	24,922
800 Other Objects	8,075
<b>Total Support Services - Students</b>	<b>\$3,178,993</b>
<b>2200 Support Services - Instructional Staff</b>	



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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	545,802
200 Personnel Services - Employee Benefits	387,503
300 Purchased Professional and Technical Services	13,861
500 Other Purchased Services	1,550
600 Supplies	64,161
700 Property	261,588
<b>Total Support Services - Instructional Staff</b>	<b>\$1,274,465</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,541,751
200 Personnel Services - Employee Benefits	1,756,537
300 Purchased Professional and Technical Services	152,749
400 Purchased Property Services	2,365
500 Other Purchased Services	54,056
600 Supplies	46,080
800 Other Objects	54,301
<b>Total Support Services - Administration</b>	<b>\$4,607,839</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	498,057
200 Personnel Services - Employee Benefits	232,518
300 Purchased Professional and Technical Services	126,595
500 Other Purchased Services	100
600 Supplies	12,650
<b>Total Support Services - Pupil Health</b>	<b>\$869,920</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	253,506
200 Personnel Services - Employee Benefits	141,265
500 Other Purchased Services	180
<b>Total Support Services - Business</b>	<b>\$394,951</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,775,567
200 Personnel Services - Employee Benefits	1,364,278
300 Purchased Professional and Technical Services	2,150
400 Purchased Property Services	451,771
500 Other Purchased Services	122,272
600 Supplies	808,948
700 Property	40,000
800 Other Objects	226
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,565,212</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	1,218,995
200 Personnel Services - Employee Benefits	549,721
300 Purchased Professional and Technical Services	24,486
400 Purchased Property Services	318,849
500 Other Purchased Services	417,583
600 Supplies	59,737

<u>Description</u>	<u>Amount</u>
800 Other Objects	260
<b>Total Student Transportation Services</b>	<b>\$2,589,631</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	638,456
200 Personnel Services - Employee Benefits	397,090
300 Purchased Professional and Technical Services	68,472
400 Purchased Property Services	131,307
500 Other Purchased Services	54,766
600 Supplies	317,493
800 Other Objects	5,600
<b>Total Support Services - Central</b>	<b>\$1,613,184</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	37,380
<b>Total Other Support Services</b>	<b>\$37,380</b>
<b>Total Support Services</b>	<b>\$19,131,575</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	455,493
200 Personnel Services - Employee Benefits	185,748
300 Purchased Professional and Technical Services	115,990
400 Purchased Property Services	15,675
500 Other Purchased Services	13,623
600 Supplies	36,328
800 Other Objects	12,942
<b>Total Student Activities</b>	<b>\$835,799</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	113,395
500 Other Purchased Services	1,230
600 Supplies	1,442
<b>Total Community Services</b>	<b>\$116,067</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$951,866</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,782,834
900 Other Uses of Funds	2,599,853
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,382,687</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,382,687</b>
<b>TOTAL EXPENDITURES</b>	<b>\$65,767,821</b>

**Cash and Short-Term Investments**

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	8,176,482	7,069,920
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	96,705	96,705
Other Capital Projects Fund	4,561,100	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	24,222	15,822
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	54,852	55,352
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	81,509	86,509
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$12,994,870</b>	<b>\$7,324,308</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**

**\$12,994,870**

**\$7,324,308**



<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	56,105,329	52,198,247
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	822,924	383,586
0540 Accumulated Compensated Absences	1,728,780	1,796,280
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>\$58,657,033</b>	<b>\$54,378,113</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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$58,657,033</b>	<b>\$54,378,113</b>

**Short-Term Payables**

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	7,180,113	7,539,119
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	695,625	
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		
<b>Total Short-Term Payables</b>	<b>\$7,875,738</b>	<b>\$7,539,119</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$66,532,771</b>	<b>\$61,917,232</b>



