

# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/21/2017

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Belinda M Wallen

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<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>	
10 Nonspendable Fund Balance	
20 Restricted Fund Balance	
30 Committed Fund Balance	
40 Assigned Fund Balance	918,695
50 Unassigned Fund Balance	342,360
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year</b>	<b><u>\$1,261,055</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
000 Revenue from Local Sources	17,416,409
000 Revenue from State Sources	11,180,062
000 Revenue from Federal Sources	305,825
000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$28,902,296</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$30,163,351</u></b>

**Amount**

**VENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	13,489,396
6112 Interim Real Estate Taxes	55,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	8,100
6120 Current Per Capita Taxes, Section 679	33,725
6140 Current Act 511 Taxes - Flat Rate Assessments	94,225
6150 Current Act 511 Taxes - Proportional Assessments	2,666,989
6400 Delinquencies on Taxes Levied / Assessed by the LEA	356,000
6500 Earnings on Investments	5,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	271,437
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	55,000
6940 Tuition from Patrons	329,537
6990 Refunds and Other Miscellaneous Revenue	35,000

**VENUE FROM LOCAL SOURCES \$17,416,409**

**VENUE FROM STATE SOURCES**

7110 Basic Education Funding	6,369,294
7160 Tuition for Orphans Subsidy	10,000
7220 Vocational Education	73,224
7250 Migratory Children	1,342
7271 Special Education funds for School-Aged Pupils	1,010,480
7311 Pupil Transportation Subsidy	934,681
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	165,387
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,115
7505 Ready to Learn Block Grant	268,707
7810 State Share of Social Security and Medicare Taxes	464,230
7820 State Share of Retirement Contributions	1,849,602

**VENUE FROM STATE SOURCES \$11,180,062**

**VENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	203,586
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,307
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	43,932

**VENUE FROM FEDERAL SOURCES \$305,825**

Index (current): 3.5%

Allocation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	4	
Approx. Tax Revenue from RE Taxes:	\$13,489,459	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$13,489,459	
Approx. Tax Levy for Tax Rate Calculation:	\$14,274,560	
	Adams	Total

**2016-17 Data**

a. Assessed Value	\$869,953,400	\$869,953,400
b. Real Estate Mills	13.6655	

**2017-18 Data**

c. 2015 STEB Market Value	\$625,405,317	\$625,405,317
d. Assessed Value	\$872,198,800	\$872,198,800
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2016-17 Calculations**

f. 2016-17 Tax Levy (a * b)	\$11,888,348	\$11,888,348
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**2017-18 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy (f Total * g)	\$11,888,348	\$11,888,348
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	13.6655	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	94.50000%	94.50000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$14,274,560	\$14,274,560
<b>l. 2017-18 Real Estate Tax Rate</b> (k / d * 1000)	<b>16.3661</b>	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$14,274,493	\$14,274,493
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$14,274,493
o. Net Tax Revenue Generated By Mills		\$13,489,396

Current Index (current): 3.5%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:		4
Prox. Tax Revenue from RE Taxes:	\$13,489,459	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$13,489,459	
Prox. Tax Levy for Tax Rate Calculation:	\$14,274,560	

Adams	Total
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**Index Maximums**

p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	14.1437	
q. Mills In Excess of Index (if $l > p$ , $l - p$ )	2.2224	
r. Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	\$12,336,118	\$12,336,118
s. Millage Rate within Index? (If $l > p$ Then No)	No	
t. Tax Levy In Excess of Index (if $m > r$ , $m - r$ )	\$1,938,375	\$1,938,375
u. Tax Revenue In Excess of Index ( $t * \text{Est. Pct. Collection}$ )	\$1,831,764	\$1,831,764

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Current Index (current): 3.5%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Prox. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Prox. Tax Levy for Tax Rate Calculation:

Revenue  
4  
\$13,489,459  
\$0  
\$13,489,459  
\$14,274,560  
Adams

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Lowering RE Tax Rate

\$0

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

**Amount of Tax Relief from State/Local Sources**

\$0

CODE

11 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>
Adams	872,198,800	16.3661	14,274,493			94.50000%	
<b>Totals:</b>	<b>872,198,800</b>		<b>14,274,493</b>	<b>0</b>	<b>14,274,493 X</b>	<b>94.50000%</b>	<b>= 13,489,396</b>

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			33,725
140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	33,725	33,725
142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	60,500	60,500
144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>94,225</b>	<b>94,225</b>
150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
151 Current Act 511 Earned Income Taxes	1.100%	0.000%	2,516,989	2,516,989
152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	150,000	150,000
154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,666,989</b>	<b>2,666,989</b>
<b>Total Act 511, Current Taxes</b>				<b>2,761,214</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>625,405,317 X</b>	<b>12</b>	<b>7,504,864</b>
		<b>Market Value</b>	<b>Mills</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		
5111	<u>Current Real Estate Taxes</u>									
	Adams	13.6655	16.3661	19.77%	No	3.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				



<u>Description</u>	<u>Amount</u>
<b>00 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	11,742,188
1200 Special Programs - Elementary / Secondary	3,715,248
1300 Vocational Education	699,347
1400 Other Instructional Programs - Elementary / Secondary	198,708
<b>Total Instruction</b>	<b>\$16,355,489</b>
<b>00 Support Services</b>	
2100 Support Services - Students	591,448
2200 Support Services - Instructional Staff	2,598,852
2300 Support Services - Administration	2,358,723
2400 Support Services - Pupil Health	262,438
2500 Support Services - Business	391,452
2600 Operation and Maintenance of Plant Services	1,758,017
2700 Student Transportation Services	1,490,652
2900 Other Support Services	12,750
<b>Total Support Services</b>	<b>\$9,464,332</b>
<b>00 Operation of Non-Instructional Services</b>	
3200 Student Activities	668,052
3300 Community Services	8,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$676,052</b>
<b>00 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,970,210
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,220,210</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$29,716,081</b>

<u>Description</u>	<u>Amount</u>
<b>300 Instruction</b>	
<b>100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	5,863,054
200 Personnel Services - Employee Benefits	4,206,030
300 Purchased Professional and Technical Services	280,810
400 Purchased Property Services	67,120
500 Other Purchased Services	1,136,688
600 Supplies	178,706
700 Property	5,900
800 Other Objects	3,880
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,742,188</b>
<b>200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,522,363
200 Personnel Services - Employee Benefits	1,032,810
300 Purchased Professional and Technical Services	885,000
500 Other Purchased Services	261,550
600 Supplies	13,525
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,715,248</b>
<b>300 Vocational Education</b>	
100 Personnel Services - Salaries	358,068
200 Personnel Services - Employee Benefits	143,192
400 Purchased Property Services	940
500 Other Purchased Services	155,218
600 Supplies	39,629
800 Other Objects	2,300
<b>Total Vocational Education</b>	<b>\$699,347</b>
<b>400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	124,740
200 Personnel Services - Employee Benefits	73,966
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$198,706</b>
<b>Total Instruction</b>	<b>\$16,355,489</b>
<b>300 Support Services</b>	
<b>100 Support Services - Students</b>	
100 Personnel Services - Salaries	359,684
200 Personnel Services - Employee Benefits	199,793
300 Purchased Professional and Technical Services	26,000
400 Purchased Property Services	700
500 Other Purchased Services	220
600 Supplies	3,876
800 Other Objects	1,175
<b>Total Support Services - Students</b>	<b>\$591,448</b>
<b>200 Support Services - Instructional Staff</b>	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	275,681
400 Purchased Property Services	7,300
500 Other Purchased Services	11,000
600 Supplies	296,914
700 Property	558,965
800 Other Objects	60
<b>Total Support Services - Instructional Staff</b>	<b>\$2,598,852</b>
<b>300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,310,627
200 Personnel Services - Employee Benefits	799,026
300 Purchased Professional and Technical Services	73,000
400 Purchased Property Services	6,680
500 Other Purchased Services	74,750
600 Supplies	60,305
800 Other Objects	34,335
<b>Total Support Services - Administration</b>	<b>\$2,358,723</b>
<b>400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	154,768
200 Personnel Services - Employee Benefits	98,987
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	750
500 Other Purchased Services	75
600 Supplies	6,656
<b>Total Support Services - Pupil Health</b>	<b>\$262,436</b>
<b>500 Support Services - Business</b>	
100 Personnel Services - Salaries	204,703
200 Personnel Services - Employee Benefits	137,399
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	6,250
500 Other Purchased Services	1,400
600 Supplies	2,500
800 Other Objects	4,200
<b>Total Support Services - Business</b>	<b>\$391,452</b>
<b>600 Operation and Maintenance of Plant Services</b>	
300 Purchased Professional and Technical Services	934,654
400 Purchased Property Services	417,725
500 Other Purchased Services	135,000
600 Supplies	269,338
800 Other Objects	1,300
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,758,017</b>
<b>700 Student Transportation Services</b>	
100 Personnel Services - Salaries	35,736
200 Personnel Services - Employee Benefits	15,367
300 Purchased Professional and Technical Services	2,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,422,250
600 Supplies	10,000
800 Other Objects	300
<b>Total Student Transportation Services</b>	<b>\$1,490,653</b>
<b>900 Other Support Services</b>	
500 Other Purchased Services	12,750
<b>Total Other Support Services</b>	<b>\$12,750</b>
<b>Total Support Services</b>	<b>\$9,464,331</b>
<b>100 Operation of Non-Instructional Services</b>	
<b>200 Student Activities</b>	
100 Personnel Services - Salaries	318,232
200 Personnel Services - Employee Benefits	44,344
300 Purchased Professional and Technical Services	158,889
400 Purchased Property Services	27,668
500 Other Purchased Services	48,000
600 Supplies	61,444
800 Other Objects	9,475
<b>Total Student Activities</b>	<b>\$668,052</b>
<b>300 Community Services</b>	
500 Other Purchased Services	3,000
800 Other Objects	5,000
<b>Total Community Services</b>	<b>\$8,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$676,052</b>
<b>100 Other Expenditures and Financing Uses</b>	
<b>100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	387,282
900 Other Uses of Funds	2,582,928
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,970,210</b>
<b>900 Budgetary Reserve</b>	
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,220,210</b>
<b>TOTAL EXPENDITURES</b>	<b>\$29,716,082</b>

**Cash and Short-Term Investments**

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	1,000,000	800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	25,000	20,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$1,025,000</b>	<b>\$820,000</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	350,000	200,000
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		

<u>Long-Term Investments</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>	<b>\$350,000</b>	<b>\$200,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$1,375,000</b>	<b>\$1,020,000</b>

**Long-Term Indebtedness**

06/30/2017 Estimate

06/30/2018 Projection

**General Fund**

0510 Bonds Payable	16,726,240	19,550,000
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**

**\$16,726,240**

**\$19,550,000**

**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
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**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



**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

**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

**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**

**\$16,726,240**

**\$19,550,000**

**Short-Term Payables**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	1,000,000	482,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$1,000,000</b>	<b>\$482,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$17,726,240</b>	<b>\$20,032,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	447,269
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$447,269</b>
5900 Budgetary Reserve	250,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$697,269</b>