

FINAL 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

Belinda M Wallen

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Contact Person

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Extension

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Email Address

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Upper Adams SD	County : Adams	AUN Number : 112018523
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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.

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

<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.	

<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	918,695
0850 Unassigned Fund Balance	342,360
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,261,055</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,049,873
7000 Revenue from State Sources	12,102,203
8000 Revenue from Federal Sources	305,825
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$27,457,901</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,718,956</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	11,122,859
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	329,538
6990 Refunds and Other Miscellaneous Revenue	35,000

REVENUE FROM LOCAL SOURCES \$15,049,873**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	6,475,423
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
7340 State Property Tax Reduction Allocation	816,012
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

REVENUE FROM STATE SOURCES \$12,102,203**REVENUE 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

Amount

REVENUE FROM FEDERAL SOURCES	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	43,932
REVENUE FROM FEDERAL SOURCES	\$305,825
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,457,901

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,122,859
Amount of Tax Relief for Homestead Exclusions	<u>\$830,709</u>
Total Approx. Tax Revenue:	\$11,953,568
Approx. Tax Levy for Tax Rate Calculation:	\$12,639,165

Adams

Total

2016-17 Data		
a. Assessed Value	\$869,953,400	\$869,953,400
b. Real Estate Mills	13.6655	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$625,405,317	\$625,405,317
d. Assessed Value	\$873,721,300	\$873,721,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$11,888,348	\$11,888,348
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$11,888,348	\$11,888,348
(f Total * g)		
i. Base Mills Subject to Index	13.6655	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.19402%	94.19402%
k. Tax Levy Needed	\$12,639,165	\$12,639,165
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	14.4659	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,639,165	\$12,639,165
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,808,456
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,122,859
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,122,859
Amount of Tax Relief for Homestead Exclusions	<u>\$830,709</u>
Total Approx. Tax Revenue:	\$11,953,568
Approx. Tax Levy for Tax Rate Calculation:	\$12,639,165

Adams	Total
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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.1437	
q. Mills In Excess of Index (if (l > p), (l - p))	0.3222	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,357,652	\$12,357,652
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$281,513	\$281,513
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$265,168	\$265,168

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$18,970	
Number of Homestead/Farmstead Properties	2977	2977
Median Assessed Value of Homestead Properties		\$184,300

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,122,859
Amount of Tax Relief for Homestead Exclusions	<u>\$830,709</u>
Total Approx. Tax Revenue:	\$11,953,568
Approx. Tax Levy for Tax Rate Calculation:	\$12,639,165

Adams	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$816,012	Lowering RE Tax Rate	\$274	\$816,286
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$14,697			\$14,697
Amount of Tax Relief from State/Local Sources				\$830,983

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>
Adams	873,721,300	14.4659	12,639,165			94.19402%	
Totals:	873,721,300		12,639,165	830,709 =	11,808,456 X	94.19402% =	11,122,859

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		33,725
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	\$5.00	\$0.00	33,725
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	60,500
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 94,225 94,225

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.100%	0.000%	2,516,989	2,516,989
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	150,000	150,000
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 2,666,989 2,666,989

Total Act 511, Current Taxes 2,761,214

Act 511 Tax Limit -->	625,405,317 X	12	7,504,864
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Adams	13.6655	14.4659	5.86%	No	3.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.5%				
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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,749,215
1200 Special Programs - Elementary / Secondary	3,726,606
1300 Vocational Education	789,978
1400 Other Instructional Programs - Elementary / Secondary	211,091
Total Instruction	\$15,476,890
2000 Support Services	
2100 Support Services - Students	616,709
2200 Support Services - Instructional Staff	2,781,093
2300 Support Services - Administration	2,358,723
2400 Support Services - Pupil Health	262,911
2500 Support Services - Business	372,853
2600 Operation and Maintenance of Plant Services	1,712,017
2700 Student Transportation Services	1,469,124
2900 Other Support Services	12,750
Total Support Services	\$9,586,180
3000 Operation of Non-Instructional Services	
3200 Student Activities	563,807
3300 Community Services	8,000
Total Operation of Non-Instructional Services	\$571,807
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,369,328
5200 Interfund Transfers - Out	250,000
Total Other Expenditures and Financing Uses	\$2,619,328
Total Estimated Expenditures and Other Financing Uses	\$28,254,205

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,576,017
200 Personnel Services - Employee Benefits	3,548,550
300 Purchased Professional and Technical Services	304,197
400 Purchased Property Services	65,114
500 Other Purchased Services	1,090,865
600 Supplies	161,064
800 Other Objects	3,408
Total Regular Programs - Elementary / Secondary	\$10,749,215
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,533,124
200 Personnel Services - Employee Benefits	1,070,415
300 Purchased Professional and Technical Services	875,000
500 Other Purchased Services	234,692
600 Supplies	13,375
Total Special Programs - Elementary / Secondary	\$3,726,606
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	358,068
200 Personnel Services - Employee Benefits	254,691
400 Purchased Property Services	822
500 Other Purchased Services	154,468
600 Supplies	19,629
800 Other Objects	2,300
Total Vocational Education	\$789,978
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	124,740
200 Personnel Services - Employee Benefits	86,351
Total Other Instructional Programs - Elementary / Secondary	\$211,091
Total Instruction	\$15,476,890
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	359,366
200 Personnel Services - Employee Benefits	225,807
300 Purchased Professional and Technical Services	26,000
400 Purchased Property Services	500
500 Other Purchased Services	220
600 Supplies	3,641
800 Other Objects	1,175
Total Support Services - Students	\$616,709
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	927,745
200 Personnel Services - Employee Benefits	764,830
300 Purchased Professional and Technical Services	270,318

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	7,300
500 Other Purchased Services	11,000
600 Supplies	263,411
700 Property	536,429
800 Other Objects	60
Total Support Services - Instructional Staff	\$2,781,093
2300 <u>Support Services - Administration</u>	
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
Total Support Services - Administration	\$2,358,723
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	154,768
200 Personnel Services - Employee Benefits	99,837
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	450
600 Supplies	6,656
Total Support Services - Pupil Health	\$262,911
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	204,703
200 Personnel Services - Employee Benefits	128,800
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	6,250
500 Other Purchased Services	1,400
600 Supplies	2,500
800 Other Objects	4,200
Total Support Services - Business	\$372,853
2600 <u>Operation and Maintenance of Plant Services</u>	
300 Purchased Professional and Technical Services	934,654
400 Purchased Property Services	406,725
500 Other Purchased Services	135,000
600 Supplies	234,338
800 Other Objects	1,300
Total Operation and Maintenance of Plant Services	\$1,712,017
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	35,736
200 Personnel Services - Employee Benefits	15,556
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	5,000
500 Other Purchased Services	1,400,532
600 Supplies	10,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	300
Total Student Transportation Services	\$1,469,124
2900 Other Support Services	
500 Other Purchased Services	12,750
Total Other Support Services	\$12,750
Total Support Services	\$9,586,180
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	264,232
200 Personnel Services - Employee Benefits	45,219
300 Purchased Professional and Technical Services	120,794
400 Purchased Property Services	23,389
500 Other Purchased Services	47,001
600 Supplies	54,914
800 Other Objects	8,258
Total Student Activities	\$563,807
3300 Community Services	
500 Other Purchased Services	3,000
800 Other Objects	5,000
Total Community Services	\$8,000
Total Operation of Non-Instructional Services	\$571,807
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	387,282
900 Other Uses of Funds	1,982,046
Total Debt Service / Other Expenditures and Financing Uses	\$2,369,328
5200 Interfund Transfers - Out	
900 Other Uses of Funds	250,000
Total Interfund Transfers - Out	\$250,000
Total Other Expenditures and Financing Uses	\$2,619,328
TOTAL EXPENDITURES	\$28,254,205

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

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		

Total Cash and Short-Term Investments	\$1,025,000	\$820,000
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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	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		
Other Agency Fund		

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments	\$350,000	\$200,000
TOTAL CASH AND INVESTMENTS	\$1,375,000	\$1,020,000

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	16,726,240	16,374,513
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	\$16,374,513
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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		
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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		
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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		
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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

\$16,726,240

\$16,374,513

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		
Total Short-Term Payables	\$1,000,000	\$482,000
TOTAL INDEBTEDNESS	\$17,726,240	\$16,856,513

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	464,751
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$464,751

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$464,751
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