

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$700,099.00 Approved Referendum Exception Amt: \$0.00	Plan to seek exceptions under Act 1.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Used for unplanned/unbudgeted/unforeseen expenses that may arise during the fiscal year = 0.55% of budget.
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.	Unassigned Fund Balance within regulations and Board policy limits.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for future Capital Items \$2,320,866 and future PSERS retirement costs \$4,925,749.

<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	605,306
0820 Restricted Fund Balance	3,644,762
0830 Committed Fund Balance	6,815,050
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,562,615
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$15,377,665</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	41,462,575
7000 Revenue from State Sources	17,812,467
8000 Revenue from Federal Sources	1,170,549
9000 Other Financing Sources	2,000
Total Estimated Revenues And Other Financing Sources	<u>\$60,447,591</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$75,825,256</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	29,421,899
6112 Interim Real Estate Taxes	177,158
6113 Public Utility Realty Taxes	41,424
6114 Payments in Lieu of Current Taxes - State / Local	52,308
6115 Payments in Lieu of Current Taxes - Federal	14,206
6140 Current Act 511 Taxes - Flat Rate Assessments	90,168
6150 Current Act 511 Taxes - Proportional Assessments	7,425,933
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,457,581
6500 Earnings on Investments	180,114
6700 Revenues from LEA Activities	191,692
6800 Revenues from Intermediary Sources / Pass-Through Funds	356,355
6910 Rentals	687,089
6920 Contributions and Donations from Private Sources	30,965
6940 Tuition from Patrons	1,134,210
6990 Refunds and Other Miscellaneous Revenue	201,473

REVENUE FROM LOCAL SOURCES**\$41,462,575****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	8,040,158
7160 Tuition for Orphans Subsidy	19,306
7220 Vocational Education	116,608
7250 Migratory Children	240
7271 Special Education funds for School-Aged Pupils	1,748,501
7311 Pupil Transportation Subsidy	1,769,603
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	418,373
7330 Health Services (Medical, Dental, Nurse, Act 25)	61,152
7340 State Property Tax Reduction Allocation	1,121,787
7810 State Share of Social Security and Medicare Taxes	860,529
7820 State Share of Retirement Contributions	3,656,210

REVENUE FROM STATE SOURCES**\$17,812,467****REVENUE FROM FEDERAL SOURCES**

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	74,529
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	819,776
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	143,577
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	27,880

Amount

REVENUE FROM FEDERAL SOURCES

8521 Vocational Education - Operating Expenditures 104,787

REVENUE FROM FEDERAL SOURCES \$1,170,549

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets 2,000

OTHER FINANCING SOURCES \$2,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 60,447,591

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$29,421,899
Amount of Tax Relief for Homestead Exclusions	<u>\$1,127,982</u>
Total Approx. Tax Revenue:	\$30,549,881
Approx. Tax Levy for Tax Rate Calculation:	\$32,180,118

Adams

Total

2016-17 Data		
a. Assessed Value	\$2,905,878,600	\$2,905,878,600
b. Real Estate Mills	10.5529	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$2,158,114,814	\$2,158,114,814
d. Assessed Value	\$2,906,730,100	\$2,906,730,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$30,665,446	\$30,665,446
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$30,665,446	\$30,665,446
(f Total * g)		
i. Base Mills Subject to Index	10.5529	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.75000%	94.75000%
k. Tax Levy Needed	\$32,180,118	\$32,180,118
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	11.0709	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$32,180,118	\$32,180,118
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$31,052,136
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,421,899
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,421,899
Amount of Tax Relief for Homestead Exclusions	<u>\$1,127,982</u>
Total Approx. Tax Revenue:	\$30,549,881
Approx. Tax Levy for Tax Rate Calculation:	\$32,180,118

	Adams	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	10.8167	
q. Mills In Excess of Index (if (l > p), (l - p))	0.2542	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,441,227	\$31,441,227
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$738,891	\$738,891
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$700,099	\$700,099

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

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,421,899
Amount of Tax Relief for Homestead Exclusions	<u>\$1,127,982</u>
Total Approx. Tax Revenue:	\$30,549,881
Approx. Tax Levy for Tax Rate Calculation:	\$32,180,118

Adams	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,121,787	Lowering RE Tax Rate	\$0	\$1,121,787
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,195			\$6,195
Amount of Tax Relief from State/Local Sources				\$1,127,982

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	2,906,730,100	11.0709	32,180,118			94.75000%	
Totals:	2,906,730,100		32,180,118	- 1,127,982	= 31,052,136	X 94.75000%	= 29,421,899

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	90,168
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 90,168 90,168

	<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	1.200%	0.000%	6,473,178	6,473,178
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	701,265	701,265
6154 Current Act 511 Amusement Taxes	10.000%	0.000%	251,490	251,490
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 7,425,933 7,425,933

Total Act 511, Current Taxes 7,516,101

Act 511 Tax Limit -->	2,158,114,814 X	12	25,897,378
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		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	10.5529	11.0709	4.91%	No	2.5%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	2.5%			
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	2.5%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.5%			
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	2.5%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,617,750
1200 Special Programs - Elementary / Secondary	7,080,839
1300 Vocational Education	3,318,628
1400 Other Instructional Programs - Elementary / Secondary	971,916
1500 Nonpublic School Programs	20,550
Total Instruction	\$36,009,683
2000 Support Services	
2100 Support Services - Students	1,618,125
2200 Support Services - Instructional Staff	1,685,613
2300 Support Services - Administration	3,558,307
2400 Support Services - Pupil Health	637,222
2500 Support Services - Business	824,880
2600 Operation and Maintenance of Plant Services	5,871,790
2700 Student Transportation Services	3,533,589
2800 Support Services - Central	1,094,805
2900 Other Support Services	55,056
Total Support Services	\$18,879,387
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,161,771
3300 Community Services	13,262
Total Operation of Non-Instructional Services	\$1,175,033
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,350,171
5200 Interfund Transfers - Out	1,793,318
5900 Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	\$7,493,489
Total Estimated Expenditures and Other Financing Uses	\$63,557,592

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,206,499
200 Personnel Services - Employee Benefits	8,627,434
300 Purchased Professional and Technical Services	464,582
400 Purchased Property Services	76,670
500 Other Purchased Services	2,430,596
600 Supplies	770,200
700 Property	12,735
800 Other Objects	29,034
Total Regular Programs - Elementary / Secondary	\$24,617,750
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,534,926
200 Personnel Services - Employee Benefits	1,206,611
300 Purchased Professional and Technical Services	3,577,394
400 Purchased Property Services	2,858
500 Other Purchased Services	695,204
600 Supplies	63,693
800 Other Objects	153
Total Special Programs - Elementary / Secondary	\$7,080,839
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,573,428
200 Personnel Services - Employee Benefits	1,105,977
300 Purchased Professional and Technical Services	239,616
400 Purchased Property Services	194,006
500 Other Purchased Services	4,582
600 Supplies	197,933
800 Other Objects	3,086
Total Vocational Education	\$3,318,628
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	146,819
200 Personnel Services - Employee Benefits	79,644
300 Purchased Professional and Technical Services	353,700
500 Other Purchased Services	389,917
600 Supplies	1,836
Total Other Instructional Programs - Elementary / Secondary	\$971,916
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	20,550
Total Nonpublic School Programs	\$20,550
Total Instruction	\$36,009,683
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	862,226
200 Personnel Services - Employee Benefits	635,179

2017-2018 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	38,695
400 Purchased Property Services	1,242
500 Other Purchased Services	3,749
600 Supplies	77,034
Total Support Services - Students	\$1,618,125
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	736,191
200 Personnel Services - Employee Benefits	620,935
300 Purchased Professional and Technical Services	116,029
400 Purchased Property Services	16,625
500 Other Purchased Services	31,444
600 Supplies	145,891
700 Property	4,109
800 Other Objects	14,389
Total Support Services - Instructional Staff	\$1,685,613
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,735,006
200 Personnel Services - Employee Benefits	1,381,741
300 Purchased Professional and Technical Services	336,905
400 Purchased Property Services	11,749
500 Other Purchased Services	31,440
600 Supplies	43,694
800 Other Objects	17,772
Total Support Services - Administration	\$3,558,307
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	344,167
200 Personnel Services - Employee Benefits	268,580
300 Purchased Professional and Technical Services	10,488
400 Purchased Property Services	427
500 Other Purchased Services	332
600 Supplies	13,228
Total Support Services - Pupil Health	\$637,222
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	419,638
200 Personnel Services - Employee Benefits	304,295
300 Purchased Professional and Technical Services	65,145
400 Purchased Property Services	5,890
500 Other Purchased Services	10,887
600 Supplies	18,872
800 Other Objects	153
Total Support Services - Business	\$824,880
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,010,778
200 Personnel Services - Employee Benefits	1,637,521
300 Purchased Professional and Technical Services	210,030

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	552,612
500 Other Purchased Services	240,789
600 Supplies	1,147,469
700 Property	68,895
800 Other Objects	3,696
Total Operation and Maintenance of Plant Services	\$5,871,790
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	63,263
200 Personnel Services - Employee Benefits	49,255
300 Purchased Professional and Technical Services	5,100
400 Purchased Property Services	90
500 Other Purchased Services	3,410,696
600 Supplies	5,185
Total Student Transportation Services	\$3,533,589
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	383,424
200 Personnel Services - Employee Benefits	320,094
300 Purchased Professional and Technical Services	116,642
400 Purchased Property Services	34,370
500 Other Purchased Services	95,882
600 Supplies	134,045
700 Property	6,120
800 Other Objects	4,228
Total Support Services - Central	\$1,094,805
2900 <u>Other Support Services</u>	
500 Other Purchased Services	41,556
800 Other Objects	13,500
Total Other Support Services	\$55,056
Total Support Services	\$18,879,387
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	486,217
200 Personnel Services - Employee Benefits	210,161
300 Purchased Professional and Technical Services	194,762
400 Purchased Property Services	35,156
500 Other Purchased Services	76,219
600 Supplies	105,057
700 Property	19,855
800 Other Objects	34,344
Total Student Activities	\$1,161,771
3300 <u>Community Services</u>	
600 Supplies	7,337
800 Other Objects	5,925

<u>Description</u>	<u>Amount</u>
Total Community Services	\$13,262
Total Operation of Non-Instructional Services	\$1,175,033
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,525,171
900 Other Uses of Funds	3,825,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,350,171
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,793,318
Total Interfund Transfers - Out	\$1,793,318
5900 Budgetary Reserve	
800 Other Objects	350,000
Total Budgetary Reserve	\$350,000
Total Other Expenditures and Financing Uses	\$7,493,489
TOTAL EXPENDITURES	\$63,557,592

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	12,000,000	10,000,000
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	3,800,000	3,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,100,000	1,100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	5,085	5,100
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	140,000	145,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$17,045,085	\$14,750,100

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	5,000,000	5,000,000
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	765,000	770,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	207,000	208,000
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		

<u>Long-Term Investments</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$5,972,000	\$5,978,000
TOTAL CASH AND INVESTMENTS	\$23,017,085	\$20,728,100

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	25,995,000	25,890,000
0520 Extended-Term Financing Agreements Payable	17,046,000	13,326,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,625,000	1,650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,250,000	1,225,000
0599 Other Long-Term Liabilities	62,000,000	60,000,000

Total General Fund	\$107,916,000	\$102,091,000
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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

73,000

75,000

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	40,000	43,000
0599 Other Long-Term Liabilities	1,300,000	1,200,000
Total Food Service / Cafeteria Operations Fund	\$1,413,000	\$1,318,000

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$109,329,000	\$103,409,000

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	8,750,000	8,775,000
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	25,000	25,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	85,000	87,500
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	\$8,860,000	\$8,887,500
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TOTAL INDEBTEDNESS	\$118,189,000	\$112,296,500
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Account Description	Amounts
0810 Nonspendable Fund Balance	605,306
0820 Restricted Fund Balance	3,644,762
0830 Committed Fund Balance	7,246,615
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,021,049
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,267,664
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,867,732