

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2016



President of the Board - Original Signature Required

Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

Caroline R Dean

Contact Person

deanc@fairfield.k12.pa.us

Email Address

Date

6-15-16

Date

6-15-16

Date

6-15-16

(717)642-2025

Extn :

Telephone

Extension

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE **FROM 2016-2017 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fairfield Area SD	COUNTY : Adams	AUN : 112013054
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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 2016-2017 (compared to 2015-2016) ?

Yes ☒
 No ☐

If yes, see information below, taken from the 2016-2017 General Fund Budget.

Total Budgeted Expenditures	\$16861463
Ending Unassigned Fund Balance	\$1588183
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.4%

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 	DATE <div style="font-size: 1.2em; font-family: cursive;">6-15-16</div>
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DUE DATE: AUGUST 15, 2016

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Fairfield Area SD	County : Adams	AUN Number : 112013054
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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 <i>Danella Mikesell</i>	DATE <i>5/9/16</i>
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

LEA : 112013054 Fairfield Area SD

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<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	1,594,421
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,453,400
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>3,047,821</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	10,285,795
7000 Revenue from State Sources	6,404,617
8000 Revenue from Federal Sources	136,413
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>16,826,825</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>19,874,646</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,623,724
6112 Interim Real Estate Taxes	5,200
6113 Public Utility Realty Taxes	12,000
6114 Payments in Lieu of Current Taxes - State / Local	8,626
6150 Current Act 511 Taxes - Proportional Assessments	2,160,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	165,000
6500 Earnings on Investments	18,000
6700 Revenues from LEA Activities	31,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	111,875
6910 Rentals	18,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	114,870
6990 Refunds and Other Miscellaneous Revenue	2,000
REVENUE FROM LOCAL SOURCES	10,285,795
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,342,760
7160 Tuition for Orphans Subsidy	1,000
7220 Vocational Education	24,200
7271 Special Education funds for School-Aged Pupils	618,896
7310 Transportation (Pupil and Nonpublic/CS)	320,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	176,002
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,500
7340 State Property Tax Reduction Allocation	459,717
7505 Ready to Learn Block Grant	130,979
7810 State Share of Social Security and Medicare Taxes	266,078
7820 State Share of Retirement Contributions	1,044,485
REVENUE FROM STATE SOURCES	6,404,617
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	94,238
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	31,898
8521 Vocational Education - Operating Expenditures	10,277
REVENUE FROM FEDERAL SOURCES	136,413
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	16,826,825

Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,623,724	
Amount of Tax Relief for Homestead Exclusions	<u>\$459,827</u>	
Total Approx. Tax Revenue:	\$8,083,551	
Approx. Tax Levy for Tax Rate Calculation:	\$8,666,204	
	Adams	Total

2015-16 Data		
a. Assessed Value	\$867,305,800	\$867,305,800
b. Real Estate Mills	9.6898	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$630,857,442	\$630,857,442
d. Assessed Value	\$869,158,300	\$869,158,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$8,404,020	\$8,404,020
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$8,404,020	\$8,404,020
(f Total * g)		
i. Base Mills Subject to Index	9.6898	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.90000%	92.90000%
k. Tax Levy Needed	\$8,666,204	\$8,666,204
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	9.9708	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$8,666,204	\$8,666,204
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,206,377
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,623,724
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,623,724	
Amount of Tax Relief for Homestead Exclusions	<u>\$459,827</u>	
Total Approx. Tax Revenue:	\$8,083,551	
Approx. Tax Levy for Tax Rate Calculation:	\$8,666,204	
	Adams	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	9.9708	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,666,204	\$8,666,204
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	\$19,198	
Number of Homestead/Farmstead Properties	2418	2418
Median Assessed Value of Homestead Properties		\$221,200

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,623,724
Amount of Tax Relief for Homestead Exclusions	<u>\$459,827</u>
Total Approx. Tax Revenue:	\$8,083,551
Approx. Tax Levy for Tax Rate Calculation:	\$8,666,204
	Adams
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$459,717	Lowering RE Tax Rate	\$0	\$459,717
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$110			\$110
Amount of Tax Relief from State/Local Sources				\$459,827

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Adams	869,158,300	9.9708	8,666,204			92.90000%		
Totals:	869,158,300		8,666,204	-	459,827 =	8,206,377 X	92.90000% = 7,623,724	
				<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>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						0	0	
6150	<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>	
6151	Current Act 511 Earned Income Taxes			1.000%	0.000%	2,050,000	2,050,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	90,000	90,000	
6154	Current Act 511 Amusement Taxes			4.000%	0.000%	20,000	20,000	
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						2,160,000	2,160,000	
Total Act 511, Current Taxes							2,160,000	
Act 511 Tax Limit -->				630,857,442 X	12	7,570,289		
				Market Value	Mills	(511 Limit)		

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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
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u>									
	Adams	9.6898	9.9708	2.90%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679					2.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					2.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.9%				
6143	Current Act 511 Local Services Taxes					2.9%				
6144	Current Act 511 Trailer Taxes					2.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.9%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	2.9%				
6152	Current Act 511 Occupation Taxes					2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6154	Current Act 511 Amusement Taxes	4.000%	4.000%	0.00%	Yes	2.9%				
6155	Current Act 511 Business Privilege Taxes					2.9%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.9%				
6157	Current Act 511 Mercantile Taxes					2.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,769,530
1200 Special Programs - Elementary / Secondary	2,208,695
1300 Vocational Education	784,823
1400 Other Instructional Programs - Elementary / Secondary	88,883
1500 Nonpublic School Programs	1,000
Total Instruction	9,852,931
2000 Support Services	
2100 Support Services - Students	488,998
2200 Support Services - Instructional Staff	275,401
2300 Support Services - Administration	1,422,740
2400 Support Services - Pupil Health	136,289
2500 Support Services - Business	322,916
2600 Operation and Maintenance of Plant Services	1,159,349
2700 Student Transportation Services	849,192
2800 Support Services - Central	250,317
Total Support Services	4,905,202
3000 Operation of Non-Instructional Services	
3200 Student Activities	495,319
Total Operation of Non-Instructional Services	495,319
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,468,540
5200 Interfund Transfers - Out	139,471
Total Other Expenditures and Financing Uses	1,608,011
Total Estimated Expenditures and Other Financing Uses	16,861,463

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,657,195
200 Personnel Services - Employee Benefits	2,346,331
300 Purchased Professional and Technical Services	5,400
400 Purchased Property Services	19,133
500 Other Purchased Services	612,749
600 Supplies	117,384
700 Property	5,293
800 Other Objects	6,045
Total Regular Programs - Elementary / Secondary	6,769,530
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	834,451
200 Personnel Services - Employee Benefits	530,322
300 Purchased Professional and Technical Services	665,800
400 Purchased Property Services	594
500 Other Purchased Services	174,572
600 Supplies	1,750
800 Other Objects	1,206
Total Special Programs - Elementary / Secondary	2,208,695
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	352,777
200 Personnel Services - Employee Benefits	210,491
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	308
500 Other Purchased Services	197,438
600 Supplies	14,122
700 Property	9,027
800 Other Objects	160
Total Vocational Education	784,823
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	52,989
200 Personnel Services - Employee Benefits	30,394
400 Purchased Property Services	4,000
500 Other Purchased Services	500
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	88,883
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,000
Total Nonpublic School Programs	1,000
Total Instruction	9,852,931
2000 Support Services	
2100 <u>Support Services - Students</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	282,151
200 Personnel Services - Employee Benefits	174,630
300 Purchased Professional and Technical Services	10,300
500 Other Purchased Services	5,163
600 Supplies	16,430
800 Other Objects	324
Total Support Services - Students	488,998
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	143,967
200 Personnel Services - Employee Benefits	91,890
300 Purchased Professional and Technical Services	21,940
400 Purchased Property Services	500
500 Other Purchased Services	300
600 Supplies	15,938
800 Other Objects	866
Total Support Services - Instructional Staff	275,401
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	692,142
200 Personnel Services - Employee Benefits	443,243
300 Purchased Professional and Technical Services	128,000
400 Purchased Property Services	2,390
500 Other Purchased Services	105,320
600 Supplies	33,800
700 Property	1,050
800 Other Objects	16,795
Total Support Services - Administration	1,422,740
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	69,397
200 Personnel Services - Employee Benefits	46,671
300 Purchased Professional and Technical Services	18,000
600 Supplies	2,092
800 Other Objects	129
Total Support Services - Pupil Health	136,289
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	167,642
200 Personnel Services - Employee Benefits	100,673
400 Purchased Property Services	10,060
500 Other Purchased Services	2,840
600 Supplies	32,321
800 Other Objects	9,380
Total Support Services - Business	322,916
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	373,902
200 Personnel Services - Employee Benefits	291,722
400 Purchased Property Services	326,015

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	4,240
600 Supplies	154,270
700 Property	9,000
800 Other Objects	200
Total Operation and Maintenance of Plant Services	1,159,349
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	8,126
200 Personnel Services - Employee Benefits	6,986
400 Purchased Property Services	1,500
500 Other Purchased Services	831,280
600 Supplies	1,300
Total Student Transportation Services	849,192
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	85,417
200 Personnel Services - Employee Benefits	59,500
300 Purchased Professional and Technical Services	16,000
400 Purchased Property Services	5,000
600 Supplies	81,400
800 Other Objects	3,000
Total Support Services - Central	250,317
Total Support Services	4,905,202
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	229,128
200 Personnel Services - Employee Benefits	89,039
300 Purchased Professional and Technical Services	70,950
400 Purchased Property Services	4,200
500 Other Purchased Services	51,140
600 Supplies	26,442
700 Property	10,570
800 Other Objects	13,850
Total Student Activities	495,319
Total Operation of Non-Instructional Services	495,319
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	482,540
900 Other Uses of Funds	986,000
Total Debt Service / Other Expenditures and Financing Uses	1,468,540
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	139,471
Total Interfund Transfers - Out	139,471
Total Other Expenditures and Financing Uses	1,608,011
TOTAL EXPENDITURES	16,861,463

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<u>Cash and Short-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	3,500,000	3,000,000
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	150,000	100,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	4,000	4,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	12,000	12,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	60,000	60,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	3,726,000	3,176,000

<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 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		

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<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	3,726,000	3,176,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable	17,025,000	16,065,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	41,476	26,146
0540 Accumulated Compensated Absences	100,756	100,756
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	190,000	190,000
0599 Other Long-Term Liabilities		
Total General Fund	\$17,357,232	\$16,381,902
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 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 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 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	\$17,357,232	\$16,381,902

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<u>Short-Term Payables</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	984,885	975,330
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	\$984,885	\$975,330
TOTAL INDEBTEDNESS	\$18,342,117	\$17,357,232

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,425,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,588,183
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,013,183
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,013,183