

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2016


President of the Board - Original Signature Required

11-3-16
Date


Secretary of the Board - Original Signature Required

11-3-16
Date


Chief School Administrator - Original Signature Required

11/3/16
Date

Crystal M Zahand
Contact Person

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Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

REVISED SUBMISSION

SCHOOL DISTRICT : Charlevoix SD	COUNTY : Washington	AUN : 101631803
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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	\$23096187
Ending Unassigned Fund Balance	\$302600
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.3%

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 11/3/16
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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 : Charterol SD	County : Washington	AUN Number : 101631803
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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>Kenneth Quills</i>	DATE <i>11-3-16</i>
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

REVISED SUBMISSION

Yal Number	Description	Justification
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.	We do not plan on appropriating our Fund balance in Fiscal 16-17. Our budget is balanced.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	We do not plan on appropriating our Fund balance in Fiscal 16-17. Our budget is balanced.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	We do not plan on appropriating our Fund balance in Fiscal 16-17. Our budget is balanced.

AMOUNTS

ITEM

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	89,857
0820 Restricted Fund Balance	16,486
0830 Committed Fund Balance	2,438
0840 Assigned Fund Balance	302,600

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year **\$321,524**

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	9,230,610
7000 Revenue from State Sources	13,242,043
8000 Revenue from Federal Sources	623,534

Total Estimated Revenues And Other Financing Sources **\$23,096,187**

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **\$23,417,711**

REVISED SUBMISSION

Amount

REVENUE FROM LOCAL SOURCES		
6111 Current Real Estate Taxes		6,701,555
6112 Interim Real Estate Taxes		10,000
6113 Public Utility Realty Taxes		10,000
6114 Payments in Lieu of Current Taxes - State / Local		12,500
6140 Current Act 511 Taxes - Flat Rate Assessments		52,500
6150 Current Act 511 Taxes - Proportional Assessments		1,270,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA		768,250
6500 Earnings on Investments		7,570
6700 Revenues from LEA Activities		53,250
6800 Revenues from Intermediary Sources / Pass-Through Funds		290,500
6910 Rentals		10,000
6920 Contributions and Donations from Private Sources		10,000
6940 Tuition from Patrons		1,000
6980 Revenue from Community Services Activities		3,985
6990 Refunds and Other Miscellaneous Revenue		29,500
REVENUE FROM LOCAL SOURCES		\$9,230,610
REVENUE FROM STATE SOURCES		
7110 Basic Education Funding		7,815,307
7271 Special Education funds for School-Aged Pupils		1,166,595
7310 Transportation (Pupil and Nonpublic/CS)		491,550
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy		963,255
7330 Health Services (Medical, Dental, Nurse, Act 25)		39,906
7340 State Property Tax Reduction Allocation		643,906
7505 Ready to Learn Block Grant		321,524
7810 State Share of Social Security and Medicare Taxes		500,000
7820 State Share of Retirement Contributions		1,300,000
REVENUE FROM STATE SOURCES		\$13,242,043
REVENUE FROM FEDERAL SOURCES		
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged		508,851
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals		94,683
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)		20,000
REVENUE FROM FEDERAL SOURCES		\$623,534
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		23,096,187

REVISED SUBMISSION

Act 1 Index (current): 3.6%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$6,701,555
 Amount of Tax Relief for Homestead Exclusions: \$644,115
 Total Approx. Tax Revenue: \$7,345,670
 Approx. Tax Levy for Tax Rate Calculation: \$8,436,621
 Washington

	Rate	Total
2015-16 Data		
a. Assessed Value	\$57,461,718	\$57,461,718
b. Real Estate Mills	136.0000	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$373,890,353	\$373,890,353
d. Assessed Value	\$58,997,351	\$58,997,351
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations		
f. 2015-16 Tax Levy (a * b)	\$7,814,794	\$7,814,794
2016-17 Calculations		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2015-16 Tax Levy (f Total * g)	\$7,814,794	\$7,814,794
i. Base Mills Subject to Index (h / a * 1000) if no reassessment	136.0000	
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	86.000000%	86.000000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$8,436,621	\$8,436,621
I. 2016-17 Real Estate Tax Rate		
(k / d * 1000)	143.0000	
l. Tax Levy Generated by Mills (l / 1000 * d)	\$8,436,621	\$8,436,621
m. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$7,792,506	\$7,792,506
n. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$6,701,555	\$6,701,555

Act 1 Index (current): 3.6%
 Calculation Method:

Approx. Tax Revenue from RE Taxes:
 Amount of Tax Relief for Homestead Exclusions
 Total Approx. Tax Revenue:
 Approx. Tax Levy for Tax Rate Calculation:

Rate
 \$6,701,555
 \$544,115
 \$7,345,670
 \$8,436,621
 Washington
 Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	140.8960
q. Mills In Excess of Index (if (l > p), (l - p))	2.1040
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,312,491
IV. s. Millage Rate within Index? (if l > p Then No)	No
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$124,130
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$106,752
	\$8,312,491

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$1,394
Number of Homestead/Farmstead Properties	3229
Median Assessed Value of Homestead Properties	\$7,685

AUN: 101631803 Charleroi SD

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

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REVISED SUBMISSION

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$6,701,555

\$6,701,555

Amount of Tax Relief for Homestead Exclusions \$644,115

\$644,115

Total Approx. Tax Revenue: \$7,345,670

\$7,345,670

Approx. Tax Levy for Tax Rate Calculation: \$8,436,621

\$8,436,621

Washington

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$643,906

\$0

\$643,906

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

\$209

\$209

Amount of Tax Relief from State/Local Sources

\$644,115

REVISED SUBMISSION

CODE

County Name	Current Real Estate Taxes	Net Tax Revenue Generated By Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected
Washington	58,997,351	86.000000%	644,115	7,792,506 X	86.000000%
Totals:	58,997,351	86.000000%	644,115	7,792,506 X	86.000000%

CODE	Current Per Capita Taxes, Section 679	Rate	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$0.00	0
6140	Current Act 511 Taxes - Flat Rate Assessments	Rate	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	\$5.00	35,000
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$5.00	17,500
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0

CODE	Total Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes - Proportional Assessments	0.500%	0.000%	1,115,000	1,115,000
6151	Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes	0.500%	0.000%	105,000	105,000
6153	Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
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	0.7500	0.000	50,000	50,000
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

CODE	Total Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
Total	Current Act 511 Taxes - Proportional Assessments			1,270,000	1,270,000
Total	Act 511 Tax Limit	373,890,353 X	12	Mills	4,486,684 (511 Limit)

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	Current Real Estate Taxes									
	Washington									
6120	Current Per Capita Taxes, Section 679	136.0000	143.0000	5.15%	No	3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6142	Current Act 511 Occupation Taxes – Flat Rate					3.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6144	Current Act 511 Trailer Taxes					3.6%				
6145	Current Act 511 Business Privilege Taxes – Flat Rate					3.6%				
6146	Current Act 511 Mechanical Device Taxes – Flat Rate					3.6%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6152	Current Act 511 Occupation Taxes					3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6154	Current Act 511 Amusement Taxes					3.6%				
6155	Current Act 511 Business Privilege Taxes					3.6%				
6156	Current Act 511 Mechanical Device Taxes – Percentage					3.6%				
6157	Current Act 511 Mercantile Taxes	0.75	0.750	0.00%	Yes	3.6%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.6%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,415,327
1200 Special Programs - Elementary / Secondary	3,130,886
1300 Vocational Education	569,227
1400 Other Instructional Programs - Elementary / Secondary	55,100
1500 Nonpublic School Programs	7,500
Total Instruction	\$13,178,040
2000 Support Services	
2100 Support Services - Students	827,094
2200 Support Services - Instructional Staff	441,379
2300 Support Services - Administration	1,394,512
2400 Support Services - Pupil Health	298,785
2500 Support Services - Business	285,929
2600 Operation and Maintenance of Plant Services	1,688,517
2700 Student Transportation Services	1,064,504
2800 Support Services - Central	512,220
Total Support Services	\$6,512,940
3000 Operation of Non-Instructional Services	
3200 Student Activities	453,623
3300 Community Services	8,164
Total Operation of Non-Instructional Services	\$461,787
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,943,420
Total Other Expenditures and Financing Uses	\$2,943,420
Total Estimated Expenditures and Other Financing Uses	\$23,096,187

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,246,708
200 Personnel Services - Employee Benefits	3,510,817
300 Purchased Professional and Technical Services	102,293
400 Purchased Property Services	90,886
500 Other Purchased Services	223,700
600 Supplies	220,573
800 Other Objects	20,350
Total Regular Programs - Elementary / Secondary	\$9,415,327
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,051,848
200 Personnel Services - Employee Benefits	558,688
300 Purchased Professional and Technical Services	1,022,400
500 Other Purchased Services	478,600
600 Supplies	17,850
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	\$3,130,886
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,500
500 Other Purchased Services	561,727
Total Vocational Education	\$569,227
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	300
200 Personnel Services - Employee Benefits	50
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	4,750
Total Other Instructional Programs - Elementary / Secondary	\$55,100
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	7,500
Total Nonpublic School Programs	\$7,500
Total Instruction	\$13,178,040
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	425,647
200 Personnel Services - Employee Benefits	240,396
300 Purchased Professional and Technical Services	150,500
400 Purchased Property Services	1,000
500 Other Purchased Services	2,265
600 Supplies	5,661
800 Other Objects	1,625
Total Support Services - Students	\$827,094

Description	Amount
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	267,086
200 Personnel Services - Employee Benefits	163,533
300 Purchased Professional and Technical Services	1,250
500 Other Purchased Services	2,000
600 Supplies	7,010
800 Other Objects	500
Total Support Services - Instructional Staff	\$441,379
2300 Support Services - Administration	
100 Personnel Services - Salaries	763,013
200 Personnel Services - Employee Benefits	456,149
300 Purchased Professional and Technical Services	78,000
400 Purchased Property Services	6,500
500 Other Purchased Services	48,850
600 Supplies	35,250
800 Other Objects	6,750
Total Support Services - Administration	\$1,394,512
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	151,736
200 Personnel Services - Employee Benefits	91,469
300 Purchased Professional and Technical Services	50,600
400 Purchased Property Services	2,700
500 Other Purchased Services	80
600 Supplies	2,200
Total Support Services - Pupil Health	\$298,785
2500 Support Services - Business	
100 Personnel Services - Salaries	121,511
200 Personnel Services - Employee Benefits	87,098
300 Purchased Professional and Technical Services	29,500
400 Purchased Property Services	9,420
500 Other Purchased Services	4,300
600 Supplies	25,500
800 Other Objects	8,600
Total Support Services - Business	\$285,929
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	615,343
200 Personnel Services - Employee Benefits	371,899
300 Purchased Professional and Technical Services	98,465
400 Purchased Property Services	126,660
500 Other Purchased Services	84,300
600 Supplies	376,700
700 Property	15,000
800 Other Objects	150
Total Operation and Maintenance of Plant Services	\$1,688,517
2700 Student Transportation Services	

Description	Amount
100 Personnel Services - Salaries	401,805
200 Personnel Services - Employee Benefits	258,309
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	13,500
500 Other Purchased Services	50,050
600 Supplies	179,650
700 Property	159,590
800 Other Objects	1,100
Total Student Transportation Services	\$1,064,504
2800 Support Services - Central	
100 Personnel Services - Salaries	129,242
200 Personnel Services - Employee Benefits	120,171
300 Purchased Professional and Technical Services	19,080
400 Purchased Property Services	42,903
500 Other Purchased Services	31,550
600 Supplies	141,313
700 Property	27,961
Total Support Services - Central	\$512,220
Total Support Services	\$6,512,940
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	211,000
200 Personnel Services - Employee Benefits	64,948
300 Purchased Professional and Technical Services	89,500
400 Purchased Property Services	8,500
500 Other Purchased Services	5,500
600 Supplies	65,925
800 Other Objects	8,250
Total Student Activities	\$453,623
3300 Community Services	
300 Purchased Professional and Technical Services	5,164
800 Other Objects	3,000
Total Community Services	\$8,164
Total Operation of Non-Instructional Services	\$461,787
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	753,005
900 Other Uses of Funds	2,190,415
Total Debt Service / Other Expenditures and Financing Uses	\$2,943,420
Total Other Expenditures and Financing Uses	\$2,943,420
TOTAL EXPENDITURES	\$23,096,187

REVISED SUBMISSION

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Cash and Short-Term Investments		
General Fund	1,000,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	25,000	25,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	1,000	1,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	20,000
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		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,046,000	\$1,046,000

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Long-Term Investments		
General Fund	1,000,000	1,000,000
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		
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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REVISSED SUBMISSION

06/30/2016 Estimate 06/30/2017 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments	\$1,000,000	\$1,000,000
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TOTAL CASH AND INVESTMENTS	\$2,046,000	\$2,046,000
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Long-Term Indebtedness	06/30/2016 Estimate	06/30/2017 Projection
General Fund		
0510 Bonds Payable	32,391,448	30,000,000
0520 Extended-Term Financing Agreements Payable		100,000
0530 Lease-Purchase Obligations	198,684	
0540 Accumulated Compensated Absences	224,239	220,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,742,605	2,700,000
0599 Other Long-Term Liabilities	28,260,000	28,000,000
Total General Fund	\$63,816,976	\$61,020,000

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
0520 Extended-Term Financing Agreements Payable

REVISED SUBMISSION

06/30/2016 Estimate

06/30/2017 Projection

Long-Term Indebtedness

- 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

REVISED SUBMISSION

06/30/2016 Estimate 06/30/2017 Projection

Long-Term Indebtedness

- 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

REVISED SUBMISSION

06/30/2016 Estimate 06/30/2017 Projection

Long-Term Indebtedness

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

REVISED SUBMISSION

06/30/2017 Projection

06/30/2016 Estimate

Long-Term Indebtedness

- 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

\$63,816,976

\$61,020,000

REVISED SUBMISSION

06/30/2016 Estimate

06/30/2017 Projection

Short-Term Payables

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	
Permanent Fund	
Total Short-Term Payables	

TOTAL INDEBTEDNESS	\$63,816,976	\$61,020,000
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REVISED SUBMISSION

Account Description	Amounts
0810 Nonspendable Fund Balance	89,857
0820 Restricted Fund Balance	
0830 Committed Fund Balance	16,486
0840 Assigned Fund Balance	2,438
0850 Unassigned Fund Balance	302,600
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$321,524

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$411,381
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