


**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

6/13/16  
Date

Secretary of the Board - Original Signature Required

6/13/16  
Date

Chief School Administrator - Original Signature Required

6/14/16  
Date

Terry McCool

Contact Person

(610)444-2053

Extn :

Telephone

Extension

tmccool@kcsd.org

Email Address

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Kennett Consolidated SD	<b>County :</b> Chester	<b>AUN Number :</b> 124154003
--	----------------------------	----------------------------------

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.

<b>SIGNATURE OF SUPERINTENDENT</b> 	<b>DATE</b> 4/11/16
---	------------------------

**DUE DATE: AUGUST 15, IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,543,469
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>6,543,469</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	63,339,956
7000 Revenue from State Sources	16,893,399
8000 Revenue from Federal Sources	845,679
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>81,079,034</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>87,622,503</u></b>

LEA : 124154003 Kennett Consolidated SD

Printed 6/13/2016 7:46:41 AM

Page - 1 of 1

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	55,516,376
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	73,000
6150 Current Act 511 Taxes - Proportional Assessments	4,725,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,725,000
6500 Earnings on Investments	50,142
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	565,257
6910 Rentals	66,350
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	2,500
6960 Services Provided Other Local Governmental Units / LEAs	75,000
6990 Refunds and Other Miscellaneous Revenue	86,331
<b>REVENUE FROM LOCAL SOURCES</b>	<b>63,339,956</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	5,591,325
7271 Special Education funds for School-Aged Pupils	1,787,505
7310 Transportation (Pupil and Nonpublic/CS)	1,440,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	560,408
7330 Health Services (Medical, Dental, Nurse, Act 25)	86,000
7340 State Property Tax Reduction Allocation	1,457,389
7505 Ready to Learn Block Grant	304,781
7810 State Share of Social Security and Medicare Taxes	1,141,898
7820 State Share of Retirement Contributions	4,524,093
<b>REVENUE FROM STATE SOURCES</b>	<b>16,893,399</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	545,832
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	95,118
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	154,902
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	49,827
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>845,679</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>81,079,034</b>

AUN: 124154003 Kennett Consolidated SD

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

Printed 6/13/2016 7:46:42 AM

Page - 1 of 3

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$55,516,376  
 Amount of Tax Relief for Homestead Exclusions \$1,457,389  
 Total Approx. Tax Revenue: \$56,973,765  
 Approx. Tax Levy for Tax Rate Calculation: \$58,987,312

Chester

Total

**2015-16 Data**

a. Assessed Value	\$2,008,051,785	\$2,008,051,785
b. Real Estate Mills	28.6017	

**I. 2016-17 Data**

c. 2014 STEB Market Value	\$2,879,784,150	\$2,879,784,150
d. Assessed Value	\$2,017,294,755	\$2,017,294,755
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2015-16 Calculations**

f. 2015-16 Tax Levy	\$57,433,695	\$57,433,695
(a * b)		

**2016-17 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$57,433,695	\$57,433,695
(f Total * g)		
i. Base Mills Subject to Index	28.6017	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$58,987,312	\$58,987,312
(Approx. Tax Levy * g)		

<b>I. 2016-17 Real Estate Tax Rate</b>	<b>29.2408</b>	
(k / d * 1000)		

III. m. Tax Levy Generated by Mills	\$58,987,312	\$58,987,312
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$57,529,923
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$55,516,376
(n * Est. Pct. Collection)		

AUN: 124154003 Kennett Consolidated SD

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

Printed 6/13/2016 7:46:42 AM

Page - 2 of 3

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$55,516,376
Amount of Tax Relief for Homestead Exclusions	<u>\$1,457,389</u>
Total Approx. Tax Revenue:	\$56,973,765
Approx. Tax Levy for Tax Rate Calculation:	\$58,987,312

Chester

Total

**Index Maximums**

p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	29.2881	
q. Mills In Excess of Index (if $(l > p)$ , $(l - p)$ )	0.0000	
r. Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	\$59,082,731	\$59,082,731
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 ( $t * \text{Est. Pct. Collection}$ )	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$8,034	
Number of Homestead/Farmstead Properties	6211	6211
Median Assessed Value of Homestead Properties		\$196,000

AUN: 124154003     Kennett Consolidated SD

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

Printed 6/13/2016 7:46:42 AM

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$55,516,376
Amount of Tax Relief for Homestead Exclusions	<u>\$1,457,389</u>
Total Approx. Tax Revenue:	\$56,973,765
Approx. Tax Levy for Tax Rate Calculation:	\$58,987,312
	Chester

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,457,389	Lowering RE Tax Rate	\$0	\$1,457,389
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,457,389

CODE6111 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>
Chester	2,017,294,755	29.2408	58,987,312			96.50000%	
<b>Totals:</b>	<b>2,017,294,755</b>		<b>58,987,312</b>	<b>1,457,389</b>	<b>= 57,529,923</b>	<b>X 96.50000%</b>	<b>= 55,516,376</b>

	<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	\$0.00	\$0.00	0
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	725,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>4,725,000</b>
<b>Total Act 511, Current Taxes</b>			<b>4,725,000</b>
<b>Act 511 Tax Limit</b>	<b>→</b>	<b>2,879,784,150</b>	<b>X 12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>34,557,410</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Chester	28.6017	29.2408	2.24%	Yes	2.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.4%				
6141	Current Act 511 Per Capita Taxes					2.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.4%				
6143	Current Act 511 Local Services Taxes					2.4%				
6144	Current Act 511 Trailer Taxes					2.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6152	Current Act 511 Occupation Taxes					2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6154	Current Act 511 Amusement Taxes					2.4%				
6155	Current Act 511 Business Privilege Taxes					2.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.4%				
6157	Current Act 511 Mercantile Taxes					2.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.4%				

LEA : 124154003 Kennett Consolidated SD

Printed 6/13/2016 7:46:44 AM

Page - 1 of 1

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	34,006,018
1200 Special Programs - Elementary / Secondary	12,968,147
1300 Vocational Education	1,751,166
1400 Other Instructional Programs - Elementary / Secondary	170,921
<b>Total Instruction</b>	<b>48,896,252</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,394,558
2200 Support Services - Instructional Staff	2,157,270
2300 Support Services - Administration	4,162,249
2400 Support Services - Pupil Health	897,443
2500 Support Services - Business	1,082,956
2600 Operation and Maintenance of Plant Services	6,473,812
2700 Student Transportation Services	5,080,321
2800 Support Services - Central	2,046,971
2900 Other Support Services	37,551
<b>Total Support Services</b>	<b>24,333,131</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,116,927
<b>Total Operation of Non-Instructional Services</b>	<b>1,116,927</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	75,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>75,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,282,054
5900 Budgetary Reserve	90,000
<b>Total Other Expenditures and Financing Uses</b>	<b>7,372,054</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>81,793,364</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	17,824,620
200 Personnel Services - Employee Benefits	12,033,965
300 Purchased Professional and Technical Services	51,400
400 Purchased Property Services	7,297
500 Other Purchased Services	3,556,938
600 Supplies	513,398
700 Property	18,400
<b>Total Regular Programs - Elementary / Secondary</b>	<b>34,006,018</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,602,761
200 Personnel Services - Employee Benefits	1,710,551
300 Purchased Professional and Technical Services	6,091,402
400 Purchased Property Services	2,000
500 Other Purchased Services	2,489,934
600 Supplies	46,999
700 Property	20,000
800 Other Objects	4,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>12,968,147</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	1,751,166
<b>Total Vocational Education</b>	<b>1,751,166</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
300 Purchased Professional and Technical Services	50,768
400 Purchased Property Services	120,153
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>170,921</b>
<b>Total Instruction</b>	<b>48,896,252</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,302,733
200 Personnel Services - Employee Benefits	818,175
300 Purchased Professional and Technical Services	255,000
500 Other Purchased Services	5,100
600 Supplies	11,800
700 Property	1,000
800 Other Objects	750
<b>Total Support Services - Students</b>	<b>2,394,558</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,095,531
200 Personnel Services - Employee Benefits	647,019
300 Purchased Professional and Technical Services	42,650
400 Purchased Property Services	3,500

LEA : 124154003 Kennett Consolidated SD

Printed 6/13/2016 7:46:44 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	27,192
600 Supplies	315,958
700 Property	19,000
800 Other Objects	6,420
<b>Total Support Services - Instructional Staff</b>	<b>2,157,270</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,345,166
200 Personnel Services - Employee Benefits	1,304,539
300 Purchased Professional and Technical Services	232,625
500 Other Purchased Services	171,375
600 Supplies	31,200
700 Property	10,950
800 Other Objects	66,394
<b>Total Support Services - Administration</b>	<b>4,162,249</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	508,966
200 Personnel Services - Employee Benefits	352,696
300 Purchased Professional and Technical Services	8,300
400 Purchased Property Services	950
600 Supplies	26,031
700 Property	500
<b>Total Support Services - Pupil Health</b>	<b>897,443</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	634,426
200 Personnel Services - Employee Benefits	322,108
300 Purchased Professional and Technical Services	75,522
500 Other Purchased Services	9,250
600 Supplies	15,000
700 Property	10,000
800 Other Objects	16,650
<b>Total Support Services - Business</b>	<b>1,082,956</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,069,871
200 Personnel Services - Employee Benefits	1,512,474
300 Purchased Professional and Technical Services	133,120
400 Purchased Property Services	1,729,666
500 Other Purchased Services	271,972
600 Supplies	623,427
700 Property	120,909
800 Other Objects	12,373
<b>Total Operation and Maintenance of Plant Services</b>	<b>6,473,812</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	120,783
200 Personnel Services - Employee Benefits	89,057
300 Purchased Professional and Technical Services	2,000

LEA : 124154003 Kennett Consolidated SD

Printed 6/13/2016 7:46:44 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,500
500 Other Purchased Services	4,815,981
600 Supplies	49,000
800 Other Objects	1,000
<b>Total Student Transportation Services</b>	<b>5,080,321</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	698,122
200 Personnel Services - Employee Benefits	462,475
300 Purchased Professional and Technical Services	131,250
500 Other Purchased Services	177,974
600 Supplies	297,150
700 Property	276,500
800 Other Objects	3,500
<b>Total Support Services - Central</b>	<b>2,046,971</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	37,551
<b>Total Other Support Services</b>	<b>37,551</b>
<b>Total Support Services</b>	<b>24,333,131</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	632,773
200 Personnel Services - Employee Benefits	90,766
300 Purchased Professional and Technical Services	97,326
400 Purchased Property Services	2,000
500 Other Purchased Services	116,225
600 Supplies	115,214
700 Property	16,311
800 Other Objects	46,312
<b>Total Student Activities</b>	<b>1,116,927</b>
<b>Total Operation of Non-Instructional Services</b>	<b>1,116,927</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	75,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>75,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>75,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,607,054
900 Other Uses of Funds	5,675,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>7,282,054</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	90,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	90,000
Total Other Expenditures and Financing Uses	7,372,054
TOTAL EXPENDITURES	81,793,364

LEA : 124154003 Kennett Consolidated SD

Printed 6/13/2016 7:46:44 AM

Page - 1 of 2

**Cash and Short-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
General Fund	11,000,000	11,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	6,000,000	4,000,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	200,000	150,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	800,000	800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,000,000	1,000,000
Private Purpose Trust Fund	250,000	250,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	40,000	40,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>19,290,000</b>	<b>17,240,000</b>

**Long-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
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		

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments		
-----------------------------	--	--

TOTAL CASH AND INVESTMENTS	19,290,000	17,240,000
----------------------------	------------	------------

**Long-Term Indebtedness****06/30/2016 Estimate****06/30/2017 Projection****General Fund**

0510 Bonds Payable	62,145,000	56,470,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,000,000	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,162,185	6,836,643
0599 Other Long-Term Liabilities		

**Total General Fund****\$69,307,185****\$64,306,643****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

**Long-Term Indebtedness****06/30/2016 Estimate****06/30/2017 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****06/30/2016 Estimate****06/30/2017 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****06/30/2016 Estimate****06/30/2017 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 Indebtedness06/30/2016 Estimate06/30/2017 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****\$69,307,185****\$64,306,643**

**Short-Term Payables****06/30/2016 Estimate****06/30/2017 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  
 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****\$69,307,185****\$64,306,643**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,829,139
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,829,139
5900 Budgetary Reserve	90,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,919,139