LEA Name : Danville Area SD | Class : 3 | AUN Number : 116471803 | County : Montour

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2016

President of the Board - Original Signature Required — Date: 6/14/16

Secretary of the Board - Original Signature Required — Date: 6-14-16

Chief School Administrator - Original Signature Required — Date: 6-14-16

Janis K Venna
Contact Person

(570)271-3268 Extn :1031
Telephone Extension

jvenna@danville.k12.pa.us
Email Address

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 :	County :	AUN Number :
Danville Area SD	Montour	116471803

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
	4-12-16

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Danville Area SD	Montour	116471803

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 [x]

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

Total Budgeted Expenditures	$38772207
Ending Unassigned Fund Balance	$928579
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.4%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
Cheryl Latourette	6-14-16

DUE DATE: AUGUST 15, 2016

ITEM	AMOUNTS	
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	10,245,000	
0840 Assigned Fund Balance	2,500,000	
0850 Unassigned Fund Balance	2,222,215	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		14,967,215
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	21,965,436	
7000 Revenue from State Sources	13,954,263	
8000 Revenue from Federal Sources	1,558,872	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		37,478,571
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		52,445,786

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,066,909
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	22,146
6114 Payments in Lieu of Current Taxes - State / Local	14,934
6150 Current Act 511 Taxes - Proportional Assessments	6,620,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	540,000
6500 Earnings on Investments	22,500
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	396,231
6910 Rentals	72,216
6920 Contributions and Donations from Private Sources	958,000
6940 Tuition from Patrons	42,500
6990 Refunds and Other Miscellaneous Revenue	70,000
REVENUE FROM LOCAL SOURCES	**21,965,436**
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,029,501
7160 Tuition for Orphans Subsidy	78,617
7220 Vocational Education	20,984
7271 Special Education funds for School-Aged Pupils	1,417,674
7292 Pre-K Counts	144,500
7310 Transportation (Pupil and Nonpublic/CS)	1,355,506
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	30,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,089
7340 State Property Tax Reduction Allocation	555,194
7505 Ready to Learn Block Grant	279,308
7810 State Share of Social Security and Medicare Taxes	622,251
7820 State Share of Retirement Contributions	2,372,639
REVENUE FROM STATE SOURCES	**13,954,263**
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	841,541
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	490,786
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	116,545
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	1,558,872
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	37,478,571

Act 1 Index (current): 2.8%

Calculation Method:	Revenue	**Section 672.1 Method Choice:**	(a)(2)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	$13,067,000		
Amount of Tax Relief for Homestead Exclusions	$557,978		
Total Approx. Tax Revenue:	$13,624,978		
Approx. Tax Levy for Tax Rate Calculation:	$14,293,644		

		Montour	Northumberland	Total
I.	**2015-16 Data**			
	a. Assessed Value	$783,279,034	$184,909,818	$968,188,852
	b. Real Estate Mills	14.4808	14.4808	14.4808
	2016-17 Data			
	c. 2014 STEB Market Value	$1,079,604,332	$264,949,130	$1,344,553,462
	d. Assessed Value	$825,861,044	$201,173,512	$1,027,034,556
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2015-16 Calculations			
	f. 2015-16 Tax Levy (a * b)	$11,342,507	$2,677,642	$14,020,149
	2016-17 Calculations			
II.	g. Percent of Total Market Value	80.29464%	19.70536%	100.00000%
	h. Rebalanced 2015-16 Tax Levy (f Total * g)			$14,020,149
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	14.4808	14.4808	14.4808
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	95.13190%	95.13190%	95.13190%
	k. Tax Levy Needed (Approx. Tax Levy * g)			$14,293,644
III.	**l. 2016-17 Real Estate Tax Rate** (k / d * 1000)	**13.9173**	**13.9173**	**13.9173**
	m. Tax Levy Generated by Mills (l / 1000 * d)	$11,493,756	$2,799,792	$14,293,548
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$13,735,570
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$13,066,909

Act 1 Index (current): 2.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(2)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	$13,067,000		
Amount of Tax Relief for Homestead Exclusions	$557,978		
Total Approx. Tax Revenue:	$13,624,978		
Approx. Tax Levy for Tax Rate Calculation:	$14,293,644		

		Montour	Northumberland	Total
	Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	14.8863	14.8863	14.8863
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$12,294,015	$2,994,729	$15,288,744
	s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0	$0
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0	$0

	Information Related to Property Tax Relief			
V.	Assessed Value Exclusion per Homestead	$7,976	$7,976	
	Number of Homestead/Farmstead Properties	3978	1013	4991
	Median Assessed Value of Homestead Properties			$97,450

Act 1 Index (current): 2.8%

Calculation Method:	Revenue		Section 672.1 Method Choice:	(a)(2)	
Number of Decimals For Tax Rate Calculation:	4				
Approx. Tax Revenue from RE Taxes:	$13,067,000				
Amount of Tax Relief for Homestead Exclusions	$557,978				
Total Approx. Tax Revenue:	$13,624,978				
Approx. Tax Levy for Tax Rate Calculation:	$14,293,644				
	Montour	Northumberland		Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		$555,194	Lowering RE Tax Rate	$0	$555,194
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		$2,784			$2,784
Amount of Tax Relief from State/Local Sources					$557,978

Local Education Agency Tax Data
REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Montour	825,861,044	13.9173	11,493,756					95.13190%		
Northumberland	201,173,512	13.9173	2,799,792					95.13190%		
Totals:	1,027,034,556		14,293,548	-	557,978	=	13,735,570	X 95.13190%	=	13,066,909

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.150%	0.000%	6,300,000	6,300,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	320,000	320,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**6,620,000**	**6,620,000**
	Total Act 511, Current Taxes				**6,620,000**
		Act 511 Tax Limit -->	**1,344,553,462 X Market Value**	**12 Mills**	**16,134,642 (511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2015-16 (Rebalanced)	2016-17	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2015-16 (Rebalanced)	2016-17	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Montour	14.4808	13.9173	-3.88%	Yes	2.8%				
	Northumberland	14.4808	13.9173	-3.88%	Yes	2.8%				
6120	Current Per Capita Taxes, Section 679					2.8%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes					2.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.8%				
6143	Current Act 511 Local Services Taxes					2.8%				
6144	Current Act 511 Trailer Taxes					2.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					2.8%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	2.8%				
6152	Current Act 511 Occupation Taxes					2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6154	Current Act 511 Amusement Taxes					2.8%				
6155	Current Act 511 Business Privilege Taxes					2.8%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.8%				
6157	Current Act 511 Mercantile Taxes					2.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.8%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,534,818
1200 Special Programs - Elementary / Secondary	3,632,488
1300 Vocational Education	1,518,868
1400 Other Instructional Programs - Elementary / Secondary	1,150,622
Total Instruction	**23,836,796**
2000 Support Services	
2100 Support Services - Students	1,099,442
2200 Support Services - Instructional Staff	842,532
2300 Support Services - Administration	2,345,137
2400 Support Services - Pupil Health	435,680
2500 Support Services - Business	611,227
2600 Operation and Maintenance of Plant Services	3,855,799
2700 Student Transportation Services	1,925,952
2800 Support Services - Central	653,094
Total Support Services	**11,768,863**
3000 Operation of Non-Instructional Services	
3200 Student Activities	866,613
3300 Community Services	4,249
Total Operation of Non-Instructional Services	**870,862**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,295,686
Total Other Expenditures and Financing Uses	**2,295,686**
Total Estimated Expenditures and Other Financing Uses	**38,772,207**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,538,237
200 Personnel Services - Employee Benefits	5,943,532
300 Purchased Professional and Technical Services	318,250
400 Purchased Property Services	49,945
500 Other Purchased Services	553,995
600 Supplies	766,695
700 Property	349,194
800 Other Objects	14,970
Total Regular Programs - Elementary / Secondary	17,534,818
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,990,817
200 Personnel Services - Employee Benefits	1,333,877
300 Purchased Professional and Technical Services	211,700
500 Other Purchased Services	71,765
600 Supplies	13,569
700 Property	8,960
800 Other Objects	1,800
Total Special Programs - Elementary / Secondary	3,632,488
1300 Vocational Education	
100 Personnel Services - Salaries	211,940
200 Personnel Services - Employee Benefits	133,206
400 Purchased Property Services	2,700
500 Other Purchased Services	1,132,905
600 Supplies	31,869
700 Property	5,673
800 Other Objects	575
Total Vocational Education	1,518,868
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	592,429
200 Personnel Services - Employee Benefits	400,915
300 Purchased Professional and Technical Services	12,796
400 Purchased Property Services	2,896
500 Other Purchased Services	109,251
600 Supplies	25,686
700 Property	1,888
800 Other Objects	4,761
Total Other Instructional Programs - Elementary / Secondary	1,150,622
Total Instruction	23,836,796
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	632,798

Description	Amount
200 Personnel Services - Employee Benefits	429,266
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	4,940
600 Supplies	24,068
700 Property	7,370
Total Support Services - Students	**1,099,442**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	361,084
200 Personnel Services - Employee Benefits	243,215
500 Other Purchased Services	148,500
600 Supplies	66,723
700 Property	6,000
800 Other Objects	17,010
Total Support Services - Instructional Staff	**842,532**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,045,288
200 Personnel Services - Employee Benefits	728,754
300 Purchased Professional and Technical Services	202,000
400 Purchased Property Services	5,400
500 Other Purchased Services	162,992
600 Supplies	133,880
700 Property	37,000
800 Other Objects	29,823
Total Support Services - Administration	**2,345,137**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	262,425
200 Personnel Services - Employee Benefits	161,825
400 Purchased Property Services	545
500 Other Purchased Services	600
600 Supplies	9,185
700 Property	1,000
800 Other Objects	100
Total Support Services - Pupil Health	**435,680**
2500 Support Services - Business	
100 Personnel Services - Salaries	309,229
200 Personnel Services - Employee Benefits	234,298
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	5,150
500 Other Purchased Services	34,500
600 Supplies	11,500
700 Property	2,500
800 Other Objects	5,550
Total Support Services - Business	**611,227**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	912,273

Description	Amount
200 Personnel Services - Employee Benefits	654,100
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	1,766,326
500 Other Purchased Services	500
600 Supplies	344,000
700 Property	148,000
800 Other Objects	5,600
Total Operation and Maintenance of Plant Services	**3,855,799**
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	1,915,952
600 Supplies	9,500
Total Student Transportation Services	**1,925,952**
2800 Support Services - Central	
100 Personnel Services - Salaries	183,263
200 Personnel Services - Employee Benefits	125,450
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	10,000
500 Other Purchased Services	81,665
600 Supplies	98,416
700 Property	148,800
800 Other Objects	500
Total Support Services - Central	**653,094**
Total Support Services	**11,768,863**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	326,900
200 Personnel Services - Employee Benefits	119,605
300 Purchased Professional and Technical Services	7,200
400 Purchased Property Services	76,900
500 Other Purchased Services	185,950
600 Supplies	87,194
700 Property	19,940
800 Other Objects	42,924
Total Student Activities	**866,613**
3300 Community Services	
100 Personnel Services - Salaries	3,070
200 Personnel Services - Employee Benefits	1,179
Total Community Services	**4,249**
Total Operation of Non-Instructional Services	**870,862**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,259,139
900 Other Uses of Funds	1,036,547

Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	2,295,686
Total Other Expenditures and Financing Uses	2,295,686
TOTAL EXPENDITURES	38,772,207

Cash and Short-Term Investments	06/30/2016 Estimate	06/30/2017 Projection
General Fund		
Public Purpose (Expendable) Trust Fund	14,967,215	13,673,579
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	21,853	11,853
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	117,205	116,205
Permanent Fund		
Total Cash and Short-Term Investments	**15,106,273**	**13,801,637**

Long-Term Investments	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		

Long-Term Investments	06/30/2016 Estimate	06/30/2017 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	15,106,273	13,801,637

Long-Term Indebtedness

General Fund	06/30/2016 Estimate	06/30/2017 Projection
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	29,230,000	28,285,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	482,252	400,247
0599 Other Long-Term Liabilities		
Total General Fund	**$29,712,252**	**$28,685,247**
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 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 Permanent Fund		
Total Long-Term Indebtedness	$29,712,252	$28,685,247

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	**$29,712,252**	**$28,685,247**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	10,245,000
0840	Assigned Fund Balance	2,500,000
0850	Unassigned Fund Balance	928,579
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$13,673,579**
5900	Budgetary Reserve	
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$13,673,579**