

**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 : Millville Area SD	County : Columbia	AUN Number : 116195004
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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  	DATE 5/13/16
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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 : Millville Area SD	COUNTY : Columbia	AUN : 116195004
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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.

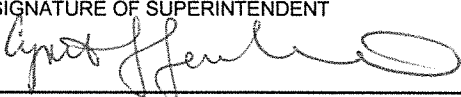
Total Budgeted Expenditures	\$14380791
Ending Unassigned Fund Balance	\$153201
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.1%

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 6/14/16
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DUE DATE: AUGUST 15, 2016

# FINAL GENERAL FUND BUDGET


Fiscal Year 2016-2017

## General Fund Budget Approval

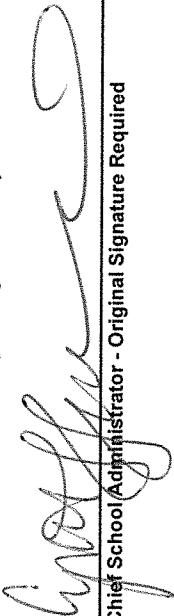
Date of Adoption of the General Fund Budget: 06/13/2016

  
President of the Board - Original Signature Required

Date 7/1/2016

  
Secretary of the Board - Original Signature Required

Date 6/14/16

  
Chief School Administrator - Original Signature Required

Date 6/14/16

Steven Dolak  
Contact Person

(570)458-5538      Extn :3247  
Telephone      Extension

Dolaks@millville.k12.pa.us  
Email Address

<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	4,220,481
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,385,816
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>6,606,297</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	5,405,024
7000 Revenue from State Sources	6,754,467
8000 Revenue from Federal Sources	282,339
9000 Other Financing Sources	459,962
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>12,901,792</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>19,508,089</u></b>

LEA : 116195004 Millville Area SD

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	3,587,493
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	5,883
6114 Payments in Lieu of Current Taxes - State / Local	5,202
6150 Current Act 511 Taxes - Proportional Assessments	1,297,664
6400 Delinquencies on Taxes Levied / Assessed by the LEA	237,643
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	16,840
6800 Revenues from Intermediary Sources / Pass-Through Funds	157,210
6960 Services Provided Other Local Governmental Units / LEAs	65,589
6990 Refunds and Other Miscellaneous Revenue	1,500

**REVENUE FROM LOCAL SOURCES 5,405,024****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	3,976,270
7170 School Improvement Grants	26,140
7271 Special Education funds for School-Aged Pupils	476,333
7310 Transportation (Pupil and Nonpublic/CS)	473,614
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	240,609
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,787
7340 State Property Tax Reduction Allocation	283,993
7505 Ready to Learn Block Grant	91,794
7810 State Share of Social Security and Medicare Taxes	238,130
7820 State Share of Retirement Contributions	932,797
7900 Revenue for Technology	1,000

**REVENUE FROM STATE SOURCES 6,754,467****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	205,998
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	48,541
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,800

**REVENUE FROM FEDERAL SOURCES 282,339**

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9330 Capital Projects Fund Transfers	459,962
<b>OTHER FINANCING SOURCES</b>	<b>459,962</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>12,901,792</b>

AUN: 116195004 Millville Area SD

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

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Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,587,493</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$283,993</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$3,871,486</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$4,175,412</b>	
	<b>Columbia</b>	<b>Total</b>

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<b>2015-16 Data</b>		
a. Assessed Value	\$87,659,835	\$87,659,835
b. Real Estate Mills	46.7500	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$345,696,930	\$345,696,930
d. Assessed Value	\$87,996,067	\$87,996,067
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy	\$4,098,097	\$4,098,097
(a * b)		
<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$4,098,097	\$4,098,097
(f Total * g)		
i. Base Mills Subject to Index	46.7500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	92.18983%	92.18983%
k. Tax Levy Needed	\$4,175,412	\$4,175,412
(Approx. Tax Levy * g)		
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>47.4500</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,175,413	\$4,175,413
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,891,420
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,587,493
(n * Est. Pct. Collection)		

AUN: 116195004 Millville Area SD

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

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Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$3,587,493

Amount of Tax Relief for Homestead Exclusions

\$283,993

Total Approx. Tax Revenue:

\$3,871,486

Approx. Tax Levy for Tax Rate Calculation:

\$4,175,412

Columbia

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	48.1992	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,241,340	\$4,241,340
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	\$3,819	
Number of Homestead/Farmstead Properties	1567	1567
Median Assessed Value of Homestead Properties		\$34,120



AUN: 116195004 Millville Area SD

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

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Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,587,493</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$283,993</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$3,871,486</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$4,175,412</b>
	<b>Columbia</b>
	<b>Total</b>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$283,993	Lowering RE Tax Rate	\$0	\$283,993
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$283,993</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Columbia	87,996,067	47.4500	4,175,413			92.18983%	
<b>Totals:</b>	<b>87,996,067</b>		<b>4,175,413</b>	283,993 =	3,891,420 X	92.18983% =	3,587,493

	<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

**Total Current Act 511 Taxes – Flat Rate Assessments 0 0**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.200%	0.000%	1,257,664	1,257,664
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	40,000	40,000
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 1,297,664 1,297,664**

**Total Act 511, Current Taxes 1,297,664**

<b>Act 511 Tax Limit --&gt;</b>	<b>345,696,930 X</b>	<b>12</b>	<b>4,148,363</b>
	<b>Market Value</b>	<b>Mills</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> Columbia	46.7500	47.4500	1.50%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.1%				
6141	Current Act 511 Per Capita Taxes					3.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.1%				
6143	Current Act 511 Local Services Taxes					3.1%				
6144	Current Act 511 Trailer Taxes					3.1%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.1%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.1%				
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	3.1%				
6152	Current Act 511 Occupation Taxes					3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6154	Current Act 511 Amusement Taxes					3.1%				
6155	Current Act 511 Business Privilege Taxes					3.1%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.1%				
6157	Current Act 511 Mercantile Taxes					3.1%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	4,645,963
1200 Special Programs - Elementary / Secondary	2,219,022
1300 Vocational Education	705,290
1400 Other Instructional Programs - Elementary / Secondary	445,900
<b>Total Instruction</b>	<b>8,016,175</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	554,137
2200 Support Services - Instructional Staff	950,381
2300 Support Services - Administration	888,123
2400 Support Services - Pupil Health	100,348
2500 Support Services - Business	370,213
2600 Operation and Maintenance of Plant Services	1,227,046
2700 Student Transportation Services	644,178
2800 Support Services - Central	32,083
<b>Total Support Services</b>	<b>4,766,509</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	279,903
3300 Community Services	21,975
<b>Total Operation of Non-Instructional Services</b>	<b>301,878</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,281,229
5200 Interfund Transfers - Out	15,000
<b>Total Other Expenditures and Financing Uses</b>	<b>1,296,229</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>14,380,791</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,574,463
200 Personnel Services - Employee Benefits	1,712,040
300 Purchased Professional and Technical Services	3,573
400 Purchased Property Services	14,625
500 Other Purchased Services	152,176
600 Supplies	182,565
700 Property	5,441
800 Other Objects	1,080
<b>Total Regular Programs - Elementary / Secondary</b>	<b>4,645,963</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,077,837
200 Personnel Services - Employee Benefits	629,198
300 Purchased Professional and Technical Services	78,331
500 Other Purchased Services	402,160
600 Supplies	23,881
700 Property	5,046
800 Other Objects	2,569
<b>Total Special Programs - Elementary / Secondary</b>	<b>2,219,022</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	190,282
200 Personnel Services - Employee Benefits	129,922
400 Purchased Property Services	250
500 Other Purchased Services	376,366
600 Supplies	8,270
700 Property	200
<b>Total Vocational Education</b>	<b>705,290</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	243,867
200 Personnel Services - Employee Benefits	166,353
300 Purchased Professional and Technical Services	11,740
500 Other Purchased Services	5,800
600 Supplies	13,140
700 Property	5,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>445,900</b>
<b>Total Instruction</b>	<b>8,016,175</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	308,673
200 Personnel Services - Employee Benefits	200,765
300 Purchased Professional and Technical Services	26,532
400 Purchased Property Services	4,252

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	4,288
600 Supplies	8,451
800 Other Objects	1,176
<b>Total Support Services - Students</b>	<b>554,137</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	248,416
200 Personnel Services - Employee Benefits	193,245
300 Purchased Professional and Technical Services	33,999
400 Purchased Property Services	15,000
500 Other Purchased Services	23,200
600 Supplies	50,796
700 Property	360,000
800 Other Objects	25,725
<b>Total Support Services - Instructional Staff</b>	<b>950,381</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	434,826
200 Personnel Services - Employee Benefits	265,401
300 Purchased Professional and Technical Services	81,722
400 Purchased Property Services	8,155
500 Other Purchased Services	26,326
600 Supplies	31,746
700 Property	4,000
800 Other Objects	35,947
<b>Total Support Services - Administration</b>	<b>888,123</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	55,919
200 Personnel Services - Employee Benefits	39,174
300 Purchased Professional and Technical Services	664
400 Purchased Property Services	70
600 Supplies	4,521
<b>Total Support Services - Pupil Health</b>	<b>100,348</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	187,278
200 Personnel Services - Employee Benefits	147,833
300 Purchased Professional and Technical Services	23,963
400 Purchased Property Services	530
500 Other Purchased Services	1,609
600 Supplies	7,000
700 Property	1,500
800 Other Objects	500
<b>Total Support Services - Business</b>	<b>370,213</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	383,385
200 Personnel Services - Employee Benefits	291,671
300 Purchased Professional and Technical Services	26,900

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	265,440
500 Other Purchased Services	68,469
600 Supplies	134,154
700 Property	55,962
800 Other Objects	1,065
<b>Total Operation and Maintenance of Plant Services</b>	<b>1,227,046</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	643,578
600 Supplies	600
<b>Total Student Transportation Services</b>	<b>644,178</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	18,228
200 Personnel Services - Employee Benefits	11,182
500 Other Purchased Services	2,000
600 Supplies	673
<b>Total Support Services - Central</b>	<b>32,083</b>
<b>Total Support Services</b>	<b>4,766,509</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	117,802
200 Personnel Services - Employee Benefits	41,367
300 Purchased Professional and Technical Services	51,770
500 Other Purchased Services	36,200
600 Supplies	26,284
800 Other Objects	6,480
<b>Total Student Activities</b>	<b>279,903</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	11,404
200 Personnel Services - Employee Benefits	4,341
300 Purchased Professional and Technical Services	6,000
600 Supplies	230
<b>Total Community Services</b>	<b>21,975</b>
<b>Total Operation of Non-Instructional Services</b>	<b>301,878</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	124,208
900 Other Uses of Funds	1,157,021
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>1,281,229</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	15,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	15,000
Total Other Expenditures and Financing Uses	1,296,229
<b>TOTAL EXPENDITURES</b>	<b>14,380,791</b>



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**Cash and Short-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	6,563,335	5,347,722
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,716,141	1,200,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>8,279,476</b>	<b>6,547,722</b>

**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	3,237,985	2,295,242
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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**Long-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>3,237,985</b>	<b>2,295,242</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>11,517,461</b>	<b>8,842,964</b>

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

**General Fund**

0510 Bonds Payable	3,450,000	2,625,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	320,108	477,017
0540 Accumulated Compensated Absences	294,405	294,405
0550 Authority Lease Obligations	122,042	104,125
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$4,186,555</b>	<b>\$3,500,547</b>
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**Public Purpose (Expendable) Trust Fund**

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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$4,186,555</b>	<b>\$3,500,547</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$4,186,555</b>	<b>\$3,500,547</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,974,097
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	153,201
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,127,298</b>
<b>5900 Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,127,298</b>