

# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

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

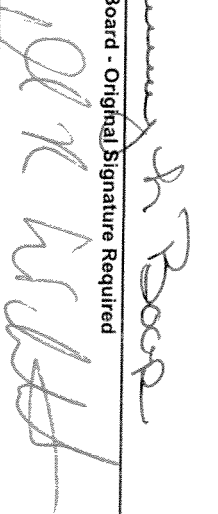
President of the Board - Original Signature Required



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

Thomas R Caruso

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Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-887(a)(1)

(03/2006)

School District Name : Mifflinburg Area SD	County : Union	AUN Number : 116605003
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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 May 3, 2016
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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 : Mifflinburg Area SD	COUNTY : Union	AUN : 116605003
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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%

Would you raise property taxes in SY 2016-2017 (compared to 2015-2016 )?

Yes   
No

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

Total Budgeted Expenditures	\$29630902
Ending Unassigned Fund Balance	\$913877
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.1%

Is 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 6/20/16
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DUE DATE: AUGUST 15, 2016

<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	40,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,625,679
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	725,004
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>5,350,683</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	15,017,762
7000 Revenue from State Sources	13,219,991
8000 Revenue from Federal Sources	700,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>28,937,753</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>34,288,436</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	9,395,842
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	69,000
6120 Current Per Capita Taxes, Section 679	38,000
6140 Current Act 511 Taxes - Flat Rate Assessments	73,000
6150 Current Act 511 Taxes - Proportional Assessments	4,450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	520,000
6500 Earnings on Investments	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	380,000
6910 Rentals	13,170
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	10,250
6990 Refunds and Other Miscellaneous Revenue	12,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>15,017,762</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	7,600,000
7160 Tuition for Orphans Subsidy	10,000
7220 Vocational Education	43,000
7271 Special Education funds for School-Aged Pupils	1,330,000
7310 Transportation (Pupil and Nonpublic/CS)	800,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	317,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,000
7340 State Property Tax Reduction Allocation	568,338
7505 Ready to Learn Block Grant	279,587
7810 State Share of Social Security and Medicare Taxes	457,088
7820 State Share of Retirement Contributions	1,773,978
<b>REVENUE FROM STATE SOURCES</b>	<b>13,219,991</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	520,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	150,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>700,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>28,937,753</b>

AUN: 116605003 Mifflinburg Area SD

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

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Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Revenue</b>
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>2</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$9,396,115</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$568,338</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$9,964,453</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$10,255,054</b>

<b>Union</b>	<b>Total</b>
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<b>2015-16 Data</b>		
a. Assessed Value	\$869,879,980	\$869,879,980
b. Real Estate Mills	11.3877	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$986,770,035	\$986,770,035
d. Assessed Value	\$877,977,150	\$877,977,150
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy	\$9,905,932	\$9,905,932
(a * b)		
<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$9,905,932	\$9,905,932
(f Total * g)		
i. Base Mills Subject to Index	11.3877	
(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	97.00000%	97.00000%
k. Tax Levy Needed	\$10,255,054	\$10,255,054
(Approx. Tax Levy * g)		
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>11.6800</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$10,254,773	\$10,254,773
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,686,435
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,395,842
(n * Est. Pct. Collection)		

AUN: 116605003 Mifflinburg Area SD

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

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Page - 2 of 3

Act 1 Index (current): 3.2%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$9,396,115

Amount of Tax Relief for Homestead Exclusions

\$568,338

Total Approx. Tax Revenue:

\$9,964,453

Approx. Tax Levy for Tax Rate Calculation:

\$10,255,054

Union

Total

**Index Maximums**

p. Maximum Mills Based On Index

11.7521

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$10,318,075

\$10,318,075

IV. (p / 1000 \* d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t \* Est. Pct. Collection)

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead

\$13,179

V. Number of Homestead/Farmstead Properties

3720

3720

Median Assessed Value of Homestead Properties

\$114,900

AUN: 116605003 Mifflinburg Area SD

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

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Act 1 Index (current): 3.2%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$9,396,115
Amount of Tax Relief for Homestead Exclusions	<u>\$568,338</u>
Total Approx. Tax Revenue:	\$9,964,453
Approx. Tax Levy for Tax Rate Calculation:	\$10,255,054

Union Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$568,338	Lowering RE Tax Rate	\$0	\$568,338
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$568,338</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>
Union	877,977,150	11.6800	10,254,773			97.00000%	
<b>Totals:</b>	<b>877,977,150</b>		<b>10,254,773</b>	568,338 =	9,686,435 X	97.00000% =	9,395,842

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		38,000
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	\$10.00	\$0.00	73,000
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 73,000 73,000**

	<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	1.550%	0.000%	4,300,000	4,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	150,000	150,000
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 4,450,000 4,450,000**

**Total Act 511, Current Taxes 4,523,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>986,770,035 X</b>	<b>12</b>	<b>11,841,240</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> Union	11.3877	11.6800	2.57%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.2%				
6143	Current Act 511 Local Services Taxes					3.2%				
6144	Current Act 511 Trailer Taxes					3.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.2%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.2%				
6151	Current Act 511 Earned Income Taxes	1.550%	1.550%	0.00%	Yes	3.2%				
6152	Current Act 511 Occupation Taxes					3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.2%				
6154	Current Act 511 Amusement Taxes					3.2%				
6155	Current Act 511 Business Privilege Taxes					3.2%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.2%				
6157	Current Act 511 Mercantile Taxes					3.2%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.2%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,297,588
1200 Special Programs - Elementary / Secondary	3,133,391
1300 Vocational Education	1,402,373
1400 Other Instructional Programs - Elementary / Secondary	318,110
1600 Adult Education Programs	2,753
<b>Total Instruction</b>	<b>18,154,215</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	987,018
2200 Support Services - Instructional Staff	1,437,221
2300 Support Services - Administration	1,754,826
2400 Support Services - Pupil Health	222,815
2500 Support Services - Business	357,824
2600 Operation and Maintenance of Plant Services	2,644,068
2700 Student Transportation Services	1,735,086
2800 Support Services - Central	1,500
2900 Other Support Services	1,800
<b>Total Support Services</b>	<b>9,142,158</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	596,216
3300 Community Services	6,000
<b>Total Operation of Non-Instructional Services</b>	<b>602,216</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,532,313
5200 Interfund Transfers - Out	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>1,732,313</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>29,630,902</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	7,163,795
200 Personnel Services - Employee Benefits	4,761,793
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	7,000
500 Other Purchased Services	744,300
600 Supplies	478,700
700 Property	110,000
800 Other Objects	4,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>13,297,588</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,527,993
200 Personnel Services - Employee Benefits	932,698
300 Purchased Professional and Technical Services	349,000
400 Purchased Property Services	2,000
500 Other Purchased Services	264,500
600 Supplies	37,200
700 Property	10,000
800 Other Objects	10,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>3,133,391</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	119,742
200 Personnel Services - Employee Benefits	70,031
400 Purchased Property Services	500
500 Other Purchased Services	1,202,100
600 Supplies	6,500
700 Property	3,500
<b>Total Vocational Education</b>	<b>1,402,373</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	80,000
200 Personnel Services - Employee Benefits	30,110
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	198,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>318,110</b>
<b>1600 Adult Education Programs</b>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	753
<b>Total Adult Education Programs</b>	<b>2,753</b>
<b>Total Instruction</b>	<b>18,154,215</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	493,350

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	339,118
300 Purchased Professional and Technical Services	124,250
500 Other Purchased Services	4,000
600 Supplies	26,000
800 Other Objects	300
<b>Total Support Services - Students</b>	<b>987,018</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	598,998
200 Personnel Services - Employee Benefits	419,323
300 Purchased Professional and Technical Services	89,500
400 Purchased Property Services	25,000
500 Other Purchased Services	8,000
600 Supplies	170,500
700 Property	125,000
800 Other Objects	900
<b>Total Support Services - Instructional Staff</b>	<b>1,437,221</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	816,847
200 Personnel Services - Employee Benefits	618,404
300 Purchased Professional and Technical Services	76,200
400 Purchased Property Services	90,000
500 Other Purchased Services	90,275
600 Supplies	43,300
800 Other Objects	19,800
<b>Total Support Services - Administration</b>	<b>1,754,826</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	122,683
200 Personnel Services - Employee Benefits	87,132
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	1,000
600 Supplies	4,000
<b>Total Support Services - Pupil Health</b>	<b>222,815</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	170,960
200 Personnel Services - Employee Benefits	156,864
400 Purchased Property Services	11,500
500 Other Purchased Services	8,000
600 Supplies	8,000
800 Other Objects	2,500
<b>Total Support Services - Business</b>	<b>357,824</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	647,775
200 Personnel Services - Employee Benefits	597,493
400 Purchased Property Services	852,300
500 Other Purchased Services	151,500

<u>Description</u>	<u>Amount</u>
600 Supplies	349,000
700 Property	45,000
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>2,644,068</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	63,959
200 Personnel Services - Employee Benefits	50,527
400 Purchased Property Services	15,300
500 Other Purchased Services	1,560,800
600 Supplies	19,500
700 Property	25,000
<b>Total Student Transportation Services</b>	<b>1,735,086</b>
<b>2800 <u>Support Services - Central</u></b>	
600 Supplies	1,500
<b>Total Support Services - Central</b>	<b>1,500</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	1,800
<b>Total Other Support Services</b>	<b>1,800</b>
<b>Total Support Services</b>	<b>9,142,158</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	232,084
200 Personnel Services - Employee Benefits	87,432
300 Purchased Professional and Technical Services	86,200
400 Purchased Property Services	500
500 Other Purchased Services	74,500
600 Supplies	82,500
700 Property	33,000
<b>Total Student Activities</b>	<b>596,216</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	3,000
600 Supplies	3,000
<b>Total Community Services</b>	<b>6,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>602,216</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	797,313
900 Other Uses of Funds	735,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>1,532,313</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	200,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	200,000
Total Other Expenditures and Financing Uses	1,732,313
<b>TOTAL EXPENDITURES</b>	<b>29,630,902</b>

LEA : 116605003 Mifflinburg Area SD

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**Cash and Short-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	4,200,000	3,200,000
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	200,000	200,000
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>4,400,000</b>	<b>3,400,000</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		
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

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**4,400,000**

**3,400,000**

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

**General Fund**

0510 Bonds Payable	25,540,000	24,805,000
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 General Fund</b>	<b>\$25,540,000</b>	<b>\$24,805,000</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>\$25,540,000</b>	<b>\$24,805,000</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>\$25,540,000</b>	<b>\$24,805,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	40,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,743,657
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	913,877
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,657,534</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,697,534</b>
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