

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2016

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Guy O'Neil

(814)724-3185

Extn :

Contact Person

Telephone

Extension

guy.oneil@craw.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)

School District Name : Crawford Central SD	County : Crawford	AUN Number : 105201352
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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
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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 : Crawford Central SD	COUNTY : Crawford	AUN : 105201352
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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	\$58840541
Ending Unassigned Fund Balance	\$3967913
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.7%

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
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DUE DATE: AUGUST 15, 2016

<u>ITEM</u>	<u>AMOUNTS</u>
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	1,160,000
0840 Assigned Fund Balance	6,583,534
0850 Unassigned Fund Balance	3,967,913
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>11,711,447</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	26,872,695
7000 Revenue from State Sources	29,068,154
8000 Revenue from Federal Sources	1,739,692
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>57,680,541</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>69,391,988</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,201,165
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	33,000
6120 Current Per Capita Taxes, Section 679	66,000
6150 Current Act 511 Taxes - Proportional Assessments	3,146,620
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,888,753
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	975,957
6910 Rentals	119,200
6920 Contributions and Donations from Private Sources	25,000
6990 Refunds and Other Miscellaneous Revenue	147,000
REVENUE FROM LOCAL SOURCES	26,872,695
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	15,907,470
7160 Tuition for Orphans Subsidy	175,000
7271 Special Education funds for School-Aged Pupils	2,626,127
7310 Transportation (Pupil and Nonpublic/CS)	1,811,701
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,095,646
7330 Health Services (Medical, Dental, Nurse, Act 25)	83,500
7340 State Property Tax Reduction Allocation	1,453,067
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	665,681
7810 State Share of Social Security and Medicare Taxes	1,068,022
7820 State Share of Retirement Contributions	4,151,940
REVENUE FROM STATE SOURCES	29,068,154
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,293,560
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	251,132
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	45,000
REVENUE FROM FEDERAL SOURCES	1,739,692
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	57,680,541

AUN: 105201352 Crawford Central SD

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

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Act 1 Index (current): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$20,202,096		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,453,067</u>		
Total Approx. Tax Revenue:	\$21,655,163		
Approx. Tax Levy for Tax Rate Calculation:	\$23,472,564		

	Crawford	Mercer	Total
2015-16 Data			
a. Assessed Value	\$440,793,348	\$7,442,150	\$448,235,498
b. Real Estate Mills	50.6100	90.3500	
I. 2016-17 Data			
c. 2014 STEB Market Value	\$1,125,744,252	\$33,156,097	\$1,158,900,349
d. Assessed Value	\$441,775,223	\$7,473,900	\$449,249,123
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2015-16 Calculations			
f. 2015-16 Tax Levy	\$22,308,551	\$672,398	\$22,980,949
(a * b)			
2016-17 Calculations			
g. Percent of Total Market Value	97.13900%	2.86100%	100.00000%
II.			
h. Rebalanced 2015-16 Tax Levy	\$22,323,464	\$657,485	\$22,980,949
(f Total * g)			
i. Base Mills Subject to Index	50.6438	90.3500	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	91.74640%	91.74640%	91.74640%
k. Tax Levy Needed	\$22,801,014	\$671,550	\$23,472,564
(Approx. Tax Levy * g)			
I. 2016-17 Real Estate Tax Rate	51.6100	89.8500	
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$22,800,019	\$671,530	\$23,471,549
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$22,018,482
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$20,201,165
(n * Est. Pct. Collection)			

AUN: 105201352 Crawford Central SD

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

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Act 1 Index (current): 3.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$20,202,096

Amount of Tax Relief for Homestead Exclusions

\$1,453,067

Total Approx. Tax Revenue:

\$21,655,163

Approx. Tax Levy for Tax Rate Calculation:

\$23,472,564

	Crawford	Mercer	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	52.3656	93.4219	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,133,825	\$698,226	\$23,832,051
IV. 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	\$4,161	\$2,390	
Number of Homestead/Farmstead Properties	6557	244	6801
Median Assessed Value of Homestead Properties			\$29,350

Act 1 Index (current): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$20,202,096			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,453,067</u>			
Total Approx. Tax Revenue:	\$21,655,163			
Approx. Tax Levy for Tax Rate Calculation:	\$23,472,564			

	Crawford	Mercer		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,453,067	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$1,453,067

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>
Crawford	441,775,223	51.6100	22,800,019			91.74640%	
Mercer	7,473,900	89.8500	671,530			91.74640%	
Totals:	449,249,123		23,471,549	- 1,453,067 =	22,018,482 X	91.74640% =	20,201,165

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		66,000
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	\$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
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%	2,836,620
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	310,000
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
Total Current Act 511 Taxes – Proportional Assessments			3,146,620
Total Act 511, Current Taxes			3,146,620
Act 511 Tax Limit -->		1,158,900,349 X	12
		Market Value	Mills
			13,906,804
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2015-16 (Rebalanced)	2016-17	Percent Change in Rate			2015-16 (Rebalanced)	2016-17	
6111	<u>Current Real Estate Taxes</u>								
	Crawford	50.6438	51.6100	1.91%	Yes	3.4%			
	Mercer	90.3500	89.8500	-0.54%	Yes	3.4%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.4%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes					3.4%			
6142	Current Act 511 Occupation Taxes - Flat Rate					3.4%			
6143	Current Act 511 Local Services Taxes					3.4%			
6144	Current Act 511 Trailer Taxes					3.4%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.4%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.4%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.4%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%			
6152	Current Act 511 Occupation Taxes					3.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%			
6154	Current Act 511 Amusement Taxes					3.4%			
6155	Current Act 511 Business Privilege Taxes					3.4%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.4%			
6157	Current Act 511 Mercantile Taxes					3.4%			
6159	Current Act 511 Taxes, Other Proportional Assessments					3.4%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,776,529
1200 Special Programs - Elementary / Secondary	9,220,548
1300 Vocational Education	1,399,371
1400 Other Instructional Programs - Elementary / Secondary	394,972
1500 Nonpublic School Programs	39,875
Total Instruction	33,831,295
2000 Support Services	
2100 Support Services - Students	1,928,635
2200 Support Services - Instructional Staff	2,266,928
2300 Support Services - Administration	3,036,376
2400 Support Services - Pupil Health	670,680
2500 Support Services - Business	585,801
2600 Operation and Maintenance of Plant Services	4,331,159
2700 Student Transportation Services	4,143,672
2800 Support Services - Central	553,699
2900 Other Support Services	70,100
Total Support Services	17,587,050
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,196,416
3300 Community Services	56,846
Total Operation of Non-Instructional Services	1,253,262
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,998,934
5200 Interfund Transfers - Out	590,000
5900 Budgetary Reserve	580,000
Total Other Expenditures and Financing Uses	6,168,934
Total Estimated Expenditures and Other Financing Uses	58,840,541

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,483,540
200 Personnel Services - Employee Benefits	8,265,697
300 Purchased Professional and Technical Services	535,500
400 Purchased Property Services	8,189
500 Other Purchased Services	759,150
600 Supplies	691,256
700 Property	32,197
800 Other Objects	1,000
Total Regular Programs - Elementary / Secondary	22,776,529
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,200,100
200 Personnel Services - Employee Benefits	2,678,140
300 Purchased Professional and Technical Services	1,363,500
500 Other Purchased Services	917,000
600 Supplies	61,808
Total Special Programs - Elementary / Secondary	9,220,548
1300 Vocational Education	
500 Other Purchased Services	1,399,371
Total Vocational Education	1,399,371
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	18,000
200 Personnel Services - Employee Benefits	6,972
300 Purchased Professional and Technical Services	130,000
500 Other Purchased Services	240,000
Total Other Instructional Programs - Elementary / Secondary	394,972
1500 Nonpublic School Programs	
100 Personnel Services - Salaries	28,774
200 Personnel Services - Employee Benefits	11,101
Total Nonpublic School Programs	39,875
Total Instruction	33,831,295
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,096,321
200 Personnel Services - Employee Benefits	692,847
300 Purchased Professional and Technical Services	16,000
500 Other Purchased Services	3,724
600 Supplies	117,943
700 Property	1,800
Total Support Services - Students	1,928,635
2200 Support Services - Instructional Staff	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	914,266
200 Personnel Services - Employee Benefits	531,595
300 Purchased Professional and Technical Services	12,500
400 Purchased Property Services	142,940
500 Other Purchased Services	128,674
600 Supplies	306,739
700 Property	226,714
800 Other Objects	3,500
Total Support Services - Instructional Staff	2,266,928
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,674,897
200 Personnel Services - Employee Benefits	915,536
300 Purchased Professional and Technical Services	279,300
400 Purchased Property Services	1,000
500 Other Purchased Services	45,413
600 Supplies	91,341
700 Property	2,194
800 Other Objects	26,695
Total Support Services - Administration	3,036,376
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	354,373
200 Personnel Services - Employee Benefits	216,575
300 Purchased Professional and Technical Services	90,000
600 Supplies	9,732
Total Support Services - Pupil Health	670,680
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	270,942
200 Personnel Services - Employee Benefits	172,838
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	4,000
500 Other Purchased Services	5,000
600 Supplies	114,521
800 Other Objects	8,500
Total Support Services - Business	585,801
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,607,116
200 Personnel Services - Employee Benefits	1,039,293
300 Purchased Professional and Technical Services	110,000
400 Purchased Property Services	733,440
500 Other Purchased Services	204,850
600 Supplies	545,960
700 Property	44,000
800 Other Objects	46,500
Total Operation and Maintenance of Plant Services	4,331,159
2700 <u>Student Transportation Services</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	17,738
200 Personnel Services - Employee Benefits	10,434
300 Purchased Professional and Technical Services	112,000
500 Other Purchased Services	3,990,000
600 Supplies	13,500
Total Student Transportation Services	4,143,672
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	11,000
200 Personnel Services - Employee Benefits	4,262
300 Purchased Professional and Technical Services	538,437
Total Support Services - Central	553,699
2900 <u>Other Support Services</u>	
500 Other Purchased Services	70,100
Total Other Support Services	70,100
Total Support Services	17,587,050
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	510,649
200 Personnel Services - Employee Benefits	199,172
300 Purchased Professional and Technical Services	123,500
400 Purchased Property Services	21,000
500 Other Purchased Services	182,474
600 Supplies	91,560
700 Property	48,961
800 Other Objects	19,100
Total Student Activities	1,196,416
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	40,000
500 Other Purchased Services	6,000
600 Supplies	7,346
Total Community Services	56,846
Total Operation of Non-Instructional Services	1,253,262
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,598,364
900 Other Uses of Funds	3,400,570
Total Debt Service / Other Expenditures and Financing Uses	4,998,934
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	590,000
Total Interfund Transfers - Out	590,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	580,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	580,000
Total Other Expenditures and Financing Uses	6,168,934
TOTAL EXPENDITURES	58,840,541

LEA : 105201352 Crawford Central SD

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Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	8,948,798	8,168,798
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	1,150,829	450,829
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	188,057	183,539
Investment Trust Fund	18,111	17,776
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	10,455,795	8,970,942

Long-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	10,140,000	10,340,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments	10,140,000	10,340,000
TOTAL CASH AND INVESTMENTS	20,595,795	19,310,942

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	40,715,000	36,420,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,330,000	1,220,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$42,045,000	\$37,640,000
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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		

Total Public Purpose (Expendable) Trust Fund		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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

Total Permanent Fund

Total Long-Term Indebtedness

\$42,045,000

\$37,640,000

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	3,185,000	4,295,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$3,185,000	\$4,295,000
TOTAL INDEBTEDNESS	\$45,230,000	\$41,935,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,583,534
0850 Unassigned Fund Balance	3,967,913
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,551,447
5900 Budgetary Reserve	580,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,131,447