

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2016



President of the Board - Original Signature Required

6/20/16
Date

Date



Secretary of the Board - Original Signature Required

6/20/16
Date

Date



Chief School Administrator - Original Signature Required

6/20/16
Date

Date

Ryan Kirsch

Contact Person

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Extn :

Telephone

Extension

rkirsch@springcovesd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Spring Cove SD	COUNTY : Blair	AUN : 108077503
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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	\$25850556
Ending Unassigned Fund Balance	\$986447
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.8%

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

**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 : Spring Cove SD	County : Blair	AUN Number : 108077503
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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 5/31/16
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<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	1,400,000
0840 Assigned Fund Balance	3,199,387
0850 Unassigned Fund Balance	1,050,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>5,649,387</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	11,647,133
7000 Revenue from State Sources	12,685,055
8000 Revenue from Federal Sources	432,591
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>24,764,779</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>30,414,166</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,964,367
6112 Interim Real Estate Taxes	95,822
6113 Public Utility Realty Taxes	12,570
6114 Payments in Lieu of Current Taxes - State / Local	6,364
6120 Current Per Capita Taxes, Section 679	36,000
6140 Current Act 511 Taxes - Flat Rate Assessments	119,661
6150 Current Act 511 Taxes - Proportional Assessments	1,163,167
6400 Delinquencies on Taxes Levied / Assessed by the LEA	529,550
6500 Earnings on Investments	15,494
6700 Revenues from LEA Activities	72,225
6800 Revenues from Intermediary Sources / Pass-Through Funds	304,635
6910 Rentals	11,439
6920 Contributions and Donations from Private Sources	4,347
6940 Tuition from Patrons	303,500
6990 Refunds and Other Miscellaneous Revenue	7,992
REVENUE FROM LOCAL SOURCES	11,647,133
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,815,655
7160 Tuition for Orphans Subsidy	79,679
7220 Vocational Education	45,539
7271 Special Education funds for School-Aged Pupils	1,135,889
7310 Transportation (Pupil and Nonpublic/CS)	992,497
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	212,272
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,263
7340 State Property Tax Reduction Allocation	381,760
7509 Supplemental Equipment Grants	5,000
7810 State Share of Social Security and Medicare Taxes	405,597
7820 State Share of Retirement Contributions	1,573,904
REVENUE FROM STATE SOURCES	12,685,055
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	297,625
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	104,966

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
REVENUE FROM FEDERAL SOURCES	432,591
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,764,779

AUN: 108077503 Spring Cove 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:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,964,367
Amount of Tax Relief for Homestead Exclusions	<u>\$381,760</u>
Total Approx. Tax Revenue:	\$9,346,127
Approx. Tax Levy for Tax Rate Calculation:	\$10,020,864

	Blair	Total
<hr/>		
2015-16 Data		
a. Assessed Value	\$81,485,952	\$81,485,952
b. Real Estate Mills	119.7750	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$736,123,158	\$736,123,158
d. Assessed Value	\$83,664,072	\$83,664,072
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2015-16 Calculations		
f. 2015-16 Tax Levy	\$9,759,980	\$9,759,980
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2015-16 Tax Levy	\$9,759,980	\$9,759,980
(f Total * g)		
i. Base Mills Subject to Index	119.7750	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$10,020,864	\$10,020,864
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	119.7750	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,020,864	\$10,020,864
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,639,104
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,964,367
(n * Est. Pct. Collection)		

AUN: 108077503 Spring Cove 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:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,964,367	
Amount of Tax Relief for Homestead Exclusions	<u>\$381,760</u>	
Total Approx. Tax Revenue:	\$9,346,127	
Approx. Tax Levy for Tax Rate Calculation:	\$10,020,864	

	Blair	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	123.6078	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,341,532	\$10,341,532
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	\$905	
Number of Homestead/Farmstead Properties	3522	3522
Median Assessed Value of Homestead Properties		\$11,220

AUN: 108077503 Spring Cove 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:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,964,367
Amount of Tax Relief for Homestead Exclusions	<u>\$381,760</u>
Total Approx. Tax Revenue:	\$9,346,127
Approx. Tax Levy for Tax Rate Calculation:	\$10,020,864

Blair	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$381,760	Lowering RE Tax Rate	\$0	\$381,760
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$381,760

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>
Blair	83,664,072	119.7750	10,020,864			93.00000%	
Totals:	83,664,072		10,020,864	381,760	9,639,104	93.00000%	8,964,367

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		36,000
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	\$5.00	\$0.00	27,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	37,000
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	55,661
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 119,661 119,661

	<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	0.500%	0.000%	1,163,167	1,163,167
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
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 1,163,167 1,163,167

Total Act 511, Current Taxes 1,282,828

Act 511 Tax Limit -->	736,123,158	12	8,833,478
	Market Value	Mills	(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>								
	Blair	119.7750	119.7750	0.00%	Yes	3.2%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.2%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%			
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.2%			
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	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					3.2%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%			
6152	Current Act 511 Occupation Taxes					3.2%			
6153	Current Act 511 Real Estate Transfer Taxes					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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,319,673
1200 Special Programs - Elementary / Secondary	3,261,985
1300 Vocational Education	503,263
1400 Other Instructional Programs - Elementary / Secondary	109,367
Total Instruction	14,194,288
2000 Support Services	
2100 Support Services - Students	699,063
2200 Support Services - Instructional Staff	469,164
2300 Support Services - Administration	1,449,176
2400 Support Services - Pupil Health	328,567
2500 Support Services - Business	472,068
2600 Operation and Maintenance of Plant Services	2,223,635
2700 Student Transportation Services	1,520,145
2800 Support Services - Central	238,008
2900 Other Support Services	7,209
Total Support Services	7,407,035
3000 Operation of Non-Instructional Services	
3200 Student Activities	631,535
3300 Community Services	12,500
Total Operation of Non-Instructional Services	644,035
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,230,198
5200 Interfund Transfers - Out	1,025,000
5900 Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	3,605,198
Total Estimated Expenditures and Other Financing Uses	25,850,556

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,893,007
200 Personnel Services - Employee Benefits	3,574,713
300 Purchased Professional and Technical Services	278,700
500 Other Purchased Services	339,000
600 Supplies	213,653
700 Property	4,000
800 Other Objects	16,600
Total Regular Programs - Elementary / Secondary	10,319,673
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,396,504
200 Personnel Services - Employee Benefits	793,171
300 Purchased Professional and Technical Services	730,200
400 Purchased Property Services	3,230
500 Other Purchased Services	292,980
600 Supplies	39,400
700 Property	6,000
800 Other Objects	500
Total Special Programs - Elementary / Secondary	3,261,985
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	84,401
200 Personnel Services - Employee Benefits	52,595
500 Other Purchased Services	359,267
600 Supplies	7,000
Total Vocational Education	503,263
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,065
200 Personnel Services - Employee Benefits	19,302
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	20,000
Total Other Instructional Programs - Elementary / Secondary	109,367
Total Instruction	14,194,288
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	373,780
200 Personnel Services - Employee Benefits	233,318
300 Purchased Professional and Technical Services	42,000
500 Other Purchased Services	5,300
600 Supplies	43,665
800 Other Objects	1,000
Total Support Services - Students	699,063
2200 <u>Support Services - Instructional Staff</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	245,670
200 Personnel Services - Employee Benefits	147,130
300 Purchased Professional and Technical Services	13,200
500 Other Purchased Services	26,050
600 Supplies	37,114
Total Support Services - Instructional Staff	469,164
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	768,305
200 Personnel Services - Employee Benefits	479,510
300 Purchased Professional and Technical Services	90,500
400 Purchased Property Services	1,325
500 Other Purchased Services	47,350
600 Supplies	25,500
700 Property	2,800
800 Other Objects	33,886
Total Support Services - Administration	1,449,176
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	181,503
200 Personnel Services - Employee Benefits	128,494
300 Purchased Professional and Technical Services	6,130
500 Other Purchased Services	1,795
600 Supplies	10,095
700 Property	550
Total Support Services - Pupil Health	328,567
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	223,804
200 Personnel Services - Employee Benefits	169,564
300 Purchased Professional and Technical Services	24,000
500 Other Purchased Services	21,000
600 Supplies	26,500
700 Property	1,500
800 Other Objects	5,700
Total Support Services - Business	472,068
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	591,731
200 Personnel Services - Employee Benefits	422,114
300 Purchased Professional and Technical Services	26,825
400 Purchased Property Services	609,900
500 Other Purchased Services	145,800
600 Supplies	311,800
700 Property	12,500
800 Other Objects	102,965
Total Operation and Maintenance of Plant Services	2,223,635
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	30,324

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	25,134
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	1,457,847
600 Supplies	2,840
700 Property	3,000
Total Student Transportation Services	1,520,145
2800 Support Services - Central	
300 Purchased Professional and Technical Services	116,000
400 Purchased Property Services	5,000
500 Other Purchased Services	41,808
600 Supplies	65,200
800 Other Objects	10,000
Total Support Services - Central	238,008
2900 Other Support Services	
500 Other Purchased Services	7,209
Total Other Support Services	7,209
Total Support Services	7,407,035
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	247,959
200 Personnel Services - Employee Benefits	104,640
300 Purchased Professional and Technical Services	35,660
500 Other Purchased Services	99,160
600 Supplies	96,996
700 Property	10,500
800 Other Objects	36,620
Total Student Activities	631,535
3300 Community Services	
300 Purchased Professional and Technical Services	1,800
600 Supplies	1,300
800 Other Objects	9,400
Total Community Services	12,500
Total Operation of Non-Instructional Services	644,035
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	460,198
900 Other Uses of Funds	1,770,000
Total Debt Service / Other Expenditures and Financing Uses	2,230,198
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,025,000
Total Interfund Transfers - Out	1,025,000
5900 Budgetary Reserve	
800 Other Objects	350,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	3,605,198
TOTAL EXPENDITURES	25,850,556

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	9,000,000	8,000,000
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	1,250,000	2,000,000
Other Capital Projects Fund	500,000	150,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
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 Cash and Short-Term Investments	11,050,000	10,450,000

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

11,050,000

10,450,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	24,000,000	22,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	400,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,300,000	1,300,000
0599 Other Long-Term Liabilities		

Total General Fund	\$25,700,000	\$23,800,000
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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

\$25,700,000

\$23,800,000

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	600,000	500,000
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	\$600,000	\$500,000
TOTAL INDEBTEDNESS	\$26,300,000	\$24,300,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,400,000
0840 Assigned Fund Balance	2,177,163
0850 Unassigned Fund Balance	986,447
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,563,610
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,913,610