

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2016

Bonnie J. Wolff

President of the Board - Original Signature Required

6/9/16

Date

Wendi Lee Kraft

Secretary of the Board - Original Signature Required

6.9.16

Date

[Signature]

Chief School Administrator - Original Signature Required

6/9/16

Date

Daniel R Carsley

Contact Person

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Extension

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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 : Avon Grove SD	County : Chester	AUN Number : 124150503
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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 <i>Bonnie Wolff</i>	DATE <i>4/28/16</i>
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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 6-888

(10/2010)

SCHOOL DISTRICT : Avon Grove SD	COUNTY : Chester	AUN : 124150503
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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	\$91471852
Ending Unassigned Fund Balance	\$5314588
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.8%

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 6/9/16
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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	8,488,754
0840 Assigned Fund Balance	7,110,112
0850 Unassigned Fund Balance	8,824,613
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>24,423,479</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	55,238,132
7000 Revenue from State Sources	28,922,030
8000 Revenue from Federal Sources	764,869
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>84,925,031</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>109,348,510</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	51,039,804
6112 Interim Real Estate Taxes	525,000
6113 Public Utility Realty Taxes	60,000
6150 Current Act 511 Taxes - Proportional Assessments	800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,550,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	480,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	522,400
6910 Rentals	60,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	90,928
REVENUE FROM LOCAL SOURCES	65,238,132
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	14,600,000
7160 Tuition for Orphans Subsidy	40,000
7272 Early Intervention	2,460,000
7310 Transportation (Pupil and Nonpublic/CS)	2,100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	335,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	108,500
7340 State Property Tax Reduction Allocation	2,673,805
7505 Ready to Learn Block Grant	754,725
7810 State Share of Social Security and Medicare Taxes	1,190,000
7820 State Share of Retirement Contributions	4,660,000
REVENUE FROM STATE SOURCES	28,922,030
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	350,825
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	97,727
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	116,317
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
REVENUE FROM FEDERAL SOURCES	764,869
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	84,925,031

AUN: 124150503 Avon Grove SD

MuKI-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:		3
Approx. Tax Revenue from RE Taxes:		\$51,040,000
Amount of Tax Relief for Homestead Exclusions		\$2,673,805
Total Approx. Tax Revenue:		\$53,713,805
Approx. Tax Levy for Tax Rate Calculation:		\$55,292,362
	Chester	Total

2016-16 Data		
a. Assessed Value	\$1,891,686,467	\$1,891,686,467
b. Real Estate Mills	28.1570	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$2,699,211,821	\$2,699,211,821
d. Assessed Value	\$1,904,000,000	\$1,904,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-16 Calculations		
f. 2015-16 Tax Levy	\$53,264,216	\$53,264,216
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$53,264,216	\$53,264,216
(f Total * g)		
i. Base Mills Subject to Index	28.1570	
(h / a * 1000) If no reassessment		
(h / (d-e) * 1000) If reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$55,292,362	\$55,292,362
(Approx. Tax Levy * g)		
l. 2016-17 Real Estate Tax Rate	29.0400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$55,292,160	\$55,292,160
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$52,618,355
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$51,039,804
(n * Est. Pct. Collection)		

AUN: 124150503 Avon Grove 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:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
3
\$51,040,000
\$2,673,805
\$53,713,805
\$55,292,362
Chester

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	29.0580	
q. Mills In Excess of Index (if $i > p$, $(i - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$55,326,432	\$55,326,432
IV. s. Millage Rate within Index? (if $i > p$ Then No)	Yes	
t. Tax Levy In Excess of Index (if $m > r$, $(m - r)$)	\$0	\$0
u. Tax Revenue In Excess of Index ($l * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$11,341	
Number of Homestead/Farmstead Properties	8154	8154
Median Assessed Value of Homestead Properties		\$169,000

AUN: 124160503 Avon Grove 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:	3
Approx. Tax Revenue from RE Taxes:	\$51,040,000
Amount of Tax Relief for Homestead Exclusions	<u>\$2,673,805</u>
Total Approx. Tax Revenue:	\$53,713,805
Approx. Tax Levy for Tax Rate Calculation:	\$55,292,362

Chester

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,673,805	Lowering RE Tax Rate	\$0	\$2,673,805
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,673,805

CODE

6111 <u>Current Real Estate Taxes</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>		
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Chester	1,904,000,000	29.0400	55,292,160			97.000000%			
Totals:	1,904,000,000		55,292,160	-	2,873,805	=	52,818,355 X	97.000000% =	51,039,804

		<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>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			0	0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	800,000	800,000
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			800,000	800,000
	Total Act 511, Current Taxes				800,000
	Act 511 Tax Limit →		2,699,211,821 X	12	32,390,542
			Market Value	Mills	(511 Limit)

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> Chester	28.1570	29.0400	3.14%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.2%				
6141	Current Act 511 Per Capita Taxes					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					3.2%				
6152	Current Act 511 Occupation Taxes					3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	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%				

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	40,411,095
1200 Special Programs - Elementary / Secondary	14,274,615
1300 Vocational Education	3,081,325
1400 Other Instructional Programs - Elementary / Secondary	199,431
Total Instruction	67,966,466
2000 Support Services	
2100 Support Services - Students	3,892,092
2200 Support Services - Instructional Staff	2,387,946
2300 Support Services - Administration	3,723,098
2400 Support Services - Pupil Health	870,903
2500 Support Services - Business	887,824
2600 Operation and Maintenance of Plant Services	3,989,013
2700 Student Transportation Services	6,212,816
2800 Support Services - Central	3,050,099
2900 Other Support Services	87,628
Total Support Services	26,101,419
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,094,967
Total Operation of Non-Instructional Services	1,094,967
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,835,000
5200 Interfund Transfers - Out	1,600,000
5900 Budgetary Reserve	874,000
Total Other Expenditures and Financing Uses	7,309,000
Total Estimated Expenditures and Other Financing Uses	91,471,862

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	19,827,655
200 Personnel Services - Employee Benefits	12,432,837
300 Purchased Professional and Technical Services	576,078
400 Purchased Property Services	154,179
500 Other Purchased Services	6,585,400
600 Supplies	557,406
700 Property	176,350
800 Other Objects	101,190
Total Regular Programs - Elementary / Secondary	40,411,095
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,403,485
200 Personnel Services - Employee Benefits	2,101,451
300 Purchased Professional and Technical Services	4,822,300
400 Purchased Property Services	4,000
500 Other Purchased Services	4,025,800
600 Supplies	98,579
700 Property	17,000
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	14,274,615
1300 Vocational Education	
500 Other Purchased Services	3,081,325
Total Vocational Education	3,081,325
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	69,500
200 Personnel Services - Employee Benefits	26,131
300 Purchased Professional and Technical Services	62,300
500 Other Purchased Services	40,500
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	199,431
Total Instruction	67,966,466
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,322,421
200 Personnel Services - Employee Benefits	1,366,671
300 Purchased Professional and Technical Services	151,000
500 Other Purchased Services	8,200
600 Supplies	42,800
800 Other Objects	1,000
Total Support Services - Students	3,892,092
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,189,819

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	
300 Purchased Professional and Technical Services	654,066
500 Other Purchased Services	119,458
800 Supplies	92,650
700 Property	270,140
800 Other Objects	59,500
Total Support Services - Instructional Staff	2,315
2300 <u>Support Services - Administration</u>	2,387,946
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	1,975,873
300 Purchased Professional and Technical Services	1,167,457
400 Purchased Property Services	275,000
500 Other Purchased Services	13,620
600 Supplies	115,350
700 Property	123,000
800 Other Objects	5,000
Total Support Services - Administration	47,998
2400 <u>Support Services - Pupil Health</u>	3,723,098
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	509,371
300 Purchased Professional and Technical Services	319,927
400 Purchased Property Services	6,900
600 Supplies	1,145
700 Property	20,560
Total Support Services - Pupil Health	13,000
2500 <u>Support Services - Business</u>	870,903
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	486,889
300 Purchased Professional and Technical Services	344,935
500 Other Purchased Services	6,000
600 Supplies	14,000
700 Property	18,000
800 Other Objects	10,000
Total Support Services - Business	8,000
2600 <u>Operation and Maintenance of Plant Services</u>	887,824
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	445,808
300 Purchased Professional and Technical Services	361,894
400 Purchased Property Services	190,910
500 Other Purchased Services	1,673,700
600 Supplies	181,700
700 Property	1,097,501
800 Other Objects	35,000
Total Operation and Maintenance of Plant Services	2,500
2700 <u>Student Transportation Services</u>	3,989,013

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	48,482
200 Personnel Services - Employee Benefits	28,384
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	5,824,450
600 Supplies	311,000
Total Student Transportation Services	6,212,816
2800 Support Services - Central	
100 Personnel Services - Salaries	644,186
200 Personnel Services - Employee Benefits	328,963
300 Purchased Professional and Technical Services	811,500
400 Purchased Property Services	10,000
500 Other Purchased Services	58,750
600 Supplies	138,200
700 Property	1,058,500
800 Other Objects	2,000
Total Support Services - Central	3,050,099
2900 Other Support Services	
500 Other Purchased Services	32,628
800 Other Objects	55,000
Total Other Support Services	87,628
Total Support Services	26,101,419
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	522,221
200 Personnel Services - Employee Benefits	190,975
300 Purchased Professional and Technical Services	107,736
400 Purchased Property Services	53,080
500 Other Purchased Services	124,853
600 Supplies	64,050
700 Property	15,302
800 Other Objects	16,750
Total Student Activities	1,094,967
Total Operation of Non-Instructional Services	1,094,967
6000 Other Expenditures and Financing Uses	
6100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,055,000
900 Other Uses of Funds	2,780,000
Total Debt Service / Other Expenditures and Financing Uses	4,835,000
6200 Interfund Transfers - Out	
900 Other Uses of Funds	1,600,000
Total Interfund Transfers - Out	1,600,000
6900 Budgetary Reserve	
800 Other Objects	874,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	874,000
Total Other Expenditures and Financing Uses	7,309,000
TOTAL EXPENDITURES	91,471,862

<u>Cash and Short-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	24,000,000	20,000,000
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		
Other Capital Projects Fund	1,200,000	1,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,500,000	2,250,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	130,000	130,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	27,830,000	23,880,000

<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
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		

<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	27,830,000	23,880,000

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable	21,225,000	18,445,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,350,000	1,360,000
0550 Authority Lease Obligations	163,000	60,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	\$22,738,000	\$19,865,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1860		
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 - \$ 890, \$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

09/30/2016 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

\$22,738,000

\$19,865,000

Short-Term Payables

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	225,107	209,707
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	\$225,107	\$209,707
TOTAL INDEBTEDNESS	\$22,963,107	\$20,074,707

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,661,000
0840 Assigned Fund Balance	5,901,070
0850 Unassigned Fund Balance	5,314,588
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$17,876,658
5900 Budgetary Reserve	874,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$18,750,658