

# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
RICH A MEILY

(717)436-2111

Extn :5010

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

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Extension

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RMEILY@JCSDK12.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)

<b>School District Name :</b> Juniata County SD	<b>County :</b> Juniata	<b>AUN Number :</b> 111343603
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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 : Juniata County SD	COUNTY : Juniata	AUN : 111343603
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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	\$35802357
Ending Unassigned Fund Balance	\$3050592
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.5%

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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,479,026
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,630,592
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>9,109,618</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	16,741,505
7000 Revenue from State Sources	17,944,602
8000 Revenue from Federal Sources	1,116,250
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>35,802,357</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>44,911,975</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	12,667,341
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	17,114
6114 Payments in Lieu of Current Taxes - State / Local	33,800
6120 Current Per Capita Taxes, Section 679	65,000
6140 Current Act 511 Taxes - Flat Rate Assessments	198,500
6150 Current Act 511 Taxes - Proportional Assessments	2,398,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	722,400
6500 Earnings on Investments	59,350
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	423,000
6910 Rentals	2,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>16,741,505</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	9,974,802
7160 Tuition for Orphans Subsidy	93,500
7220 Vocational Education	133,125
7271 Special Education funds for School-Aged Pupils	1,691,775
7310 Transportation (Pupil and Nonpublic/CS)	2,132,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	57,750
7340 State Property Tax Reduction Allocation	520,862
7505 Ready to Learn Block Grant	451,696
7810 State Share of Social Security and Medicare Taxes	586,698
7820 State Share of Retirement Contributions	2,301,894
<b>REVENUE FROM STATE SOURCES</b>	<b>17,944,602</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	875,250
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	141,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>1,116,250</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>35,802,357</b>

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,667,341
Amount of Tax Relief for Homestead Exclusions	<u>\$520,862</u>
Total Approx. Tax Revenue:	\$13,188,203
Approx. Tax Levy for Tax Rate Calculation:	\$13,939,655

Juniata

Total

2015-16 Data		
a. Assessed Value	\$226,129,348	\$226,129,348
b. Real Estate Mills	58.8290	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$1,361,295,781	\$1,361,295,781
d. Assessed Value	\$229,006,983	\$229,006,983
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy	\$13,302,963	\$13,302,963
(a * b)		
<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$13,302,963	\$13,302,963
(f Total * g)		
i. Base Mills Subject to Index	58.8290	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	94.40000%	94.40000%
k. Tax Levy Needed	\$13,939,655	\$13,939,655
(Approx. Tax Levy * g)		
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>60.8700</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,939,655	\$13,939,655
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,418,793
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,667,341
(n * Est. Pct. Collection)		

AUN: 111343603 Juniata County 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>Rate</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>		<b>\$12,667,341</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>		<b><u>\$520,862</u></b>	
<b>Total Approx. Tax Revenue:</b>		<b>\$13,188,203</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>		<b>\$13,939,655</b>	
	<b>Juniata</b>		<b>Total</b>

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<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	60.7115		
q. Mills In Excess of Index (if l > p), (l - p))	0.1585		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,903,357		\$13,903,357
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	No		
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$36,298		\$36,298
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$34,265		\$34,265

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<b>Information Related to Property Tax Relief</b>			
V. Assessed Value Exclusion per Homestead	\$1,499		
Number of Homestead/Farmstead Properties	5721		5721
Median Assessed Value of Homestead Properties			\$19,600

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Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$12,667,341</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$520,862</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$13,188,203</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$13,939,655</b>
	<b>Juniata</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$520,862	Lowering RE Tax Rate	\$0	\$520,862
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$520,862</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>
Juniata	229,006,983	60.8700	13,939,655			94.40000%	
<b>Totals:</b>	<b>229,006,983</b>		<b>13,939,655</b>	<b>520,862</b>	<b>13,418,793</b>	<b>94.40000%</b>	<b>12,667,341</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		65,000
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	67,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	135,000
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 202,500 198,500**

	<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%	2,150,000	2,150,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	220,000	220,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	28,000	28,000
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 2,398,000 2,398,000**

**Total Act 511, Current Taxes 2,596,500**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,361,295,781</b>	<b>X</b>	<b>12</b>	<b>16,335,549</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> Juniata	58.8290	60.8700	3.47%	No	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	\$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					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	0.550%	0.500%	-9.08%	Yes	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	5.000%	5.000%	0.00%	Yes	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	15,675,405
1200 Special Programs - Elementary / Secondary	4,799,479
1300 Vocational Education	1,685,289
1400 Other Instructional Programs - Elementary / Secondary	239,321
1500 Nonpublic School Programs	41,104
1700 Higher Education Programs	15,000
<b>Total Instruction</b>	<b>22,455,598</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,054,001
2200 Support Services - Instructional Staff	657,674
2300 Support Services - Administration	2,535,530
2400 Support Services - Pupil Health	570,490
2500 Support Services - Business	443,345
2600 Operation and Maintenance of Plant Services	2,627,509
2700 Student Transportation Services	3,062,500
<b>Total Support Services</b>	<b>10,951,049</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	539,316
3300 Community Services	6,240
<b>Total Operation of Non-Instructional Services</b>	<b>545,556</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	689,593
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>689,593</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,160,561
<b>Total Other Expenditures and Financing Uses</b>	<b>1,160,561</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>35,802,357</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,406,546
200 Personnel Services - Employee Benefits	5,360,899
300 Purchased Professional and Technical Services	176,197
400 Purchased Property Services	188,280
500 Other Purchased Services	711,000
600 Supplies	721,160
700 Property	100,873
800 Other Objects	10,450
<b>Total Regular Programs - Elementary / Secondary</b>	<b>15,675,405</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,406,824
200 Personnel Services - Employee Benefits	1,424,348
300 Purchased Professional and Technical Services	332,607
400 Purchased Property Services	3,000
500 Other Purchased Services	564,500
600 Supplies	48,000
700 Property	16,500
800 Other Objects	3,700
<b>Total Special Programs - Elementary / Secondary</b>	<b>4,799,479</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	725,559
200 Personnel Services - Employee Benefits	436,380
500 Other Purchased Services	495,650
600 Supplies	26,200
700 Property	1,500
<b>Total Vocational Education</b>	<b>1,685,289</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	25,500
200 Personnel Services - Employee Benefits	8,021
500 Other Purchased Services	205,800
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>239,321</b>
<b>1500 Nonpublic School Programs</b>	
100 Personnel Services - Salaries	22,167
200 Personnel Services - Employee Benefits	18,937
<b>Total Nonpublic School Programs</b>	<b>41,104</b>
<b>1700 Higher Education Programs</b>	
600 Supplies	15,000
<b>Total Higher Education Programs</b>	<b>15,000</b>
<b>Total Instruction</b>	<b>22,455,598</b>
<b>2000 Support Services</b>	

<u>Description</u>	<u>Amount</u>
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	592,963
200 Personnel Services - Employee Benefits	404,488
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	5,650
600 Supplies	24,900
800 Other Objects	1,000
<b>Total Support Services - Students</b>	<b>1,054,001</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	119,312
200 Personnel Services - Employee Benefits	136,053
300 Purchased Professional and Technical Services	379,509
400 Purchased Property Services	500
500 Other Purchased Services	1,200
600 Supplies	18,650
800 Other Objects	2,450
<b>Total Support Services - Instructional Staff</b>	<b>657,674</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,415,662
200 Personnel Services - Employee Benefits	818,048
300 Purchased Professional and Technical Services	229,170
500 Other Purchased Services	18,500
600 Supplies	32,500
800 Other Objects	21,650
<b>Total Support Services - Administration</b>	<b>2,535,530</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	321,543
200 Personnel Services - Employee Benefits	230,647
300 Purchased Professional and Technical Services	3,500
600 Supplies	14,800
<b>Total Support Services - Pupil Health</b>	<b>570,490</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	209,630
200 Personnel Services - Employee Benefits	125,215
300 Purchased Professional and Technical Services	83,000
500 Other Purchased Services	7,500
600 Supplies	5,500
700 Property	5,000
800 Other Objects	7,500
<b>Total Support Services - Business</b>	<b>443,345</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	790,741
200 Personnel Services - Employee Benefits	525,668
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	528,500

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	183,000
600 Supplies	497,100
700 Property	50,000
800 Other Objects	7,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>2,627,509</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	3,027,500
700 Property	35,000
<b>Total Student Transportation Services</b>	<b>3,062,500</b>
<b>Total Support Services</b>	<b>10,951,049</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	230,766
200 Personnel Services - Employee Benefits	91,950
300 Purchased Professional and Technical Services	129,100
500 Other Purchased Services	35,000
600 Supplies	45,000
800 Other Objects	7,500
<b>Total Student Activities</b>	<b>539,316</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	740
600 Supplies	3,500
<b>Total Community Services</b>	<b>6,240</b>
<b>Total Operation of Non-Instructional Services</b>	<b>545,556</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	689,593
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>689,593</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>689,593</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	603,710
900 Other Uses of Funds	556,851
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>1,160,561</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>1,160,561</b>
<b>TOTAL EXPENDITURES</b>	<b>35,802,357</b>

LEA : 111343603 Juniata County SD

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**Cash and Short-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
General Fund	9,110,000	9,110,000
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	1,750,000	1,750,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	10,000	10,000
Pension Trust Fund		
Activity Fund	50,000	50,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>10,970,000</b>	<b>10,970,000</b>

**Long-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
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		

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**10,970,000**

**10,970,000**



**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

**General Fund**

0510 Bonds Payable	13,785,000	13,585,000
0520 Extended-Term Financing Agreements Payable	2,480,286	2,123,436
0530 Lease-Purchase Obligations	169,512	82,860
0540 Accumulated Compensated Absences	705,500	705,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	950,000	950,000
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$18,090,298</b>	<b>\$17,446,796</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

**Total Permanent Fund**

**Total Long-Term Indebtedness**

**\$18,090,298**

**\$17,446,796**

**Short-Term Payables**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	325,000	325,000
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		
<b>Total Short-Term Payables</b>	<b>\$325,000</b>	<b>\$325,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$18,415,298</b>	<b>\$17,771,796</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,059,026
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,050,592
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,109,618</b>
<b>5900 Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,109,618</b>