

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

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

John Millison
President of the Board - Original Signature Required

6-13-16
Date

Kristen R. Smith
Secretary of the Board - Original Signature Required

6/13/16
Date

Jan M. McLeary
Chief School Administrator - Original Signature Required

6/20/16
Date

John Stevens
Contact Person

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<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	32,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,400,000
0850 Unassigned Fund Balance	2,728,857
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>7,128,857</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	2,245,389
7000 Revenue from State Sources	7,718,789
8000 Revenue from Federal Sources	253,500
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>10,217,678</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>17,346,535</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,403,983
6113 Public Utility Realty Taxes	2,550
6114 Payments in Lieu of Current Taxes - State / Local	3,900
6120 Current Per Capita Taxes, Section 679	9,471
6140 Current Act 511 Taxes - Flat Rate Assessments	15,300
6150 Current Act 511 Taxes - Proportional Assessments	353,385
6400 Delinquencies on Taxes Levied / Assessed by the LEA	220,000
6500 Earnings on Investments	90,000
6700 Revenues from LEA Activities	18,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	102,100
6910 Rentals	6,500
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	4,700
REVENUE FROM LOCAL SOURCES	2,245,389
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,523,810
7240 Driver Education - Student	900
7271 Special Education funds for School-Aged Pupils	555,224
7310 Transportation (Pupil and Nonpublic/CS)	354,961
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,000
7340 State Property Tax Reduction Allocation	140,830
7505 Ready to Learn Block Grant	157,781
7810 State Share of Social Security and Medicare Taxes	217,495
7820 State Share of Retirement Contributions	756,788
REVENUE FROM STATE SOURCES	7,718,789
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	165,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	500
REVENUE FROM FEDERAL SOURCES	253,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	10,217,678

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

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Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$1,403,983
 Amount of Tax Relief for Homestead Exclusions: \$140,830
 Total Approx. Tax Revenue: \$1,544,813
 Approx. Tax Levy for Tax Rate Calculation: \$1,718,339

Clarion

Total

2015-16 Data

a. Assessed Value \$35,328,762 \$35,328,762
 b. Real Estate Mills 48.8000

I. 2016-17 Data

c. 2014 STEB Market Value \$119,964,629 \$119,964,629
 d. Assessed Value \$35,211,873 \$35,211,873
 e. Assessed Value of New Constr/ Renov \$0 \$0

2015-16 Calculations

f. 2015-16 Tax Levy \$1,724,044 \$1,724,044
 (a * b)

2016-17 Calculations

g. Percent of Total Market Value 100.00000% 100.00000%
II. h. Rebalanced 2015-16 Tax Levy \$1,724,044 \$1,724,044
 (f Total * g)
 i. Base Mills Subject to Index 48.8000
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 89.00000% 89.00000%
 k. Tax Levy Needed \$1,718,339 \$1,718,339
 (Approx. Tax Levy * g)

I. 2016-17 Real Estate Tax Rate 48.8000
 (k / d * 1000)

III. m. Tax Levy Generated by Mills \$1,718,339 \$1,718,339
 (l / 1000 * d)
 n. Tax Levy minus Tax Relief for Homestead Exclusions \$1,577,509
 (m - Amount of Tax Relief for Homestead Exclusions)
 o. Net Tax Revenue Generated By Mills \$1,403,983
 (n * Est. Pct. Collection)

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

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Act 1 Index (current): 3.7%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$1,403,983
Amount of Tax Relief for Homestead Exclusions	<u>\$140,830</u>
Total Approx. Tax Revenue:	\$1,544,813
Approx. Tax Levy for Tax Rate Calculation:	\$1,718,339

Clarion	Total
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Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	50.6056	
q. Mills In Excess of Index (if $l > p$, $l - p$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$1,781,918	\$1,781,918
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$2,653	
Number of Homestead/Farmstead Properties	1093	1093
Median Assessed Value of Homestead Properties		\$13,190

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

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Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,403,983
Amount of Tax Relief for Homestead Exclusions	<u>\$140,830</u>
Total Approx. Tax Revenue:	\$1,544,813
Approx. Tax Levy for Tax Rate Calculation:	\$1,718,339
	Clarion

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$140,830	Lowering RE Tax Rate	\$0	\$140,830
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$140,830

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>				
Clarion	35,211,873	48.8000	1,718,339			89.000000%	
Totals:	35,211,873		1,718,339	- 140,830	= 1,577,509	X 89.000000%	= 1,403,983

	<u>Rate</u>		<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00	9,471
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$5.00	9,300
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$5.00	6,000
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			20,790
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.500%	255,000
6152	Current Act 511 Occupation Taxes	30.0000	83,440
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	14,945
6154	Current Act 511 Amusement Taxes	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0
Total Current Act 511 Taxes – Proportional Assessments			418,105
Total Act 511, Current Taxes			368,685
Act 511 Tax Limit -->			12
Market Value			119,964,629 X
			(511 Limit)
			1,439,576

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> Clarion	48.8000	48.8000	0.00%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.7%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
6144	Current Act 511 Trailer Taxes					3.7%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.7%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.7%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6152	Current Act 511 Occupation Taxes	30	30.000	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6154	Current Act 511 Amusement Taxes					3.7%				
6155	Current Act 511 Business Privilege Taxes					3.7%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.7%				
6157	Current Act 511 Mercantile Taxes					3.7%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,428,366
1200 Special Programs - Elementary / Secondary	900,273
1300 Vocational Education	365,075
1400 Other Instructional Programs - Elementary / Secondary	28,669
Total Instruction	6,722,383
2000 Support Services	
2100 Support Services - Students	498,312
2200 Support Services - Instructional Staff	123,862
2300 Support Services - Administration	1,019,287
2400 Support Services - Pupil Health	152,902
2500 Support Services - Business	221,394
2600 Operation and Maintenance of Plant Services	1,284,721
2700 Student Transportation Services	575,350
2800 Support Services - Central	461,672
2900 Other Support Services	6,000
Total Support Services	4,343,500
3000 Operation of Non-Instructional Services	
3200 Student Activities	351,578
3300 Community Services	16,391
Total Operation of Non-Instructional Services	367,969
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	350,000
Total Facilities Acquisition, Construction and Improvement Services	350,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	452,044
Total Other Expenditures and Financing Uses	452,044
Total Estimated Expenditures and Other Financing Uses	12,235,896

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,757,817
200 Personnel Services - Employee Benefits	1,849,655
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	22,500
500 Other Purchased Services	510,600
600 Supplies	148,994
700 Property	123,100
800 Other Objects	11,700
Total Regular Programs - Elementary / Secondary	5,428,366
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	427,598
200 Personnel Services - Employee Benefits	250,285
300 Purchased Professional and Technical Services	185,000
500 Other Purchased Services	5,100
600 Supplies	26,505
700 Property	4,385
800 Other Objects	1,400
Total Special Programs - Elementary / Secondary	900,273
1300 Vocational Education	
100 Personnel Services - Salaries	55,446
200 Personnel Services - Employee Benefits	44,329
500 Other Purchased Services	265,000
600 Supplies	300
Total Vocational Education	365,075
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,000
200 Personnel Services - Employee Benefits	6,169
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	250
500 Other Purchased Services	3,100
600 Supplies	1,650
Total Other Instructional Programs - Elementary / Secondary	28,669
Total Instruction	6,722,383
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	272,929
200 Personnel Services - Employee Benefits	174,181
300 Purchased Professional and Technical Services	12,100
400 Purchased Property Services	250
500 Other Purchased Services	11,750
600 Supplies	21,500

<u>Description</u>	<u>Amount</u>
700 Property	3,102
800 Other Objects	2,500
Total Support Services - Students	498,312
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	68,393
200 Personnel Services - Employee Benefits	32,394
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	1,000
500 Other Purchased Services	7,550
600 Supplies	13,025
Total Support Services - Instructional Staff	123,862
2300 Support Services - Administration	
100 Personnel Services - Salaries	467,852
200 Personnel Services - Employee Benefits	364,075
300 Purchased Professional and Technical Services	61,000
400 Purchased Property Services	35,500
500 Other Purchased Services	34,530
600 Supplies	47,450
700 Property	930
800 Other Objects	7,950
Total Support Services - Administration	1,019,287
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	72,022
200 Personnel Services - Employee Benefits	55,330
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	500
500 Other Purchased Services	1,100
600 Supplies	10,750
700 Property	5,200
Total Support Services - Pupil Health	152,902
2500 Support Services - Business	
100 Personnel Services - Salaries	85,213
200 Personnel Services - Employee Benefits	103,281
300 Purchased Professional and Technical Services	8,100
400 Purchased Property Services	9,700
500 Other Purchased Services	10,100
600 Supplies	3,000
800 Other Objects	2,000
Total Support Services - Business	221,394
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	432,329
200 Personnel Services - Employee Benefits	309,933
300 Purchased Professional and Technical Services	15,500
400 Purchased Property Services	169,400
500 Other Purchased Services	93,809

<u>Description</u>	<u>Amount</u>
600 Supplies	215,300
700 Property	48,300
800 Other Objects	150
Total Operation and Maintenance of Plant Services	1,284,721
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	5,975
200 Personnel Services - Employee Benefits	4,525
500 Other Purchased Services	525,500
600 Supplies	350
700 Property	39,000
Total Student Transportation Services	575,350
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	118,762
200 Personnel Services - Employee Benefits	89,070
400 Purchased Property Services	1,000
500 Other Purchased Services	3,100
600 Supplies	119,050
700 Property	130,690
Total Support Services - Central	461,672
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,000
Total Other Support Services	6,000
Total Support Services	4,343,500
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	93,936
200 Personnel Services - Employee Benefits	35,686
300 Purchased Professional and Technical Services	61,200
400 Purchased Property Services	6,700
500 Other Purchased Services	60,100
600 Supplies	42,246
700 Property	38,160
800 Other Objects	13,550
Total Student Activities	351,578
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	3,091
600 Supplies	3,800
800 Other Objects	1,500
Total Community Services	16,391
Total Operation of Non-Instructional Services	367,969
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	350,000
Total Facilities Acquisition, Construction and Improvement Services	350,000
Total Facilities Acquisition, Construction and Improvement Services	350,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	30,854
900 Other Uses of Funds	421,190
Total Debt Service / Other Expenditures and Financing Uses	452,044
Total Other Expenditures and Financing Uses	452,044
TOTAL EXPENDITURES	12,235,896

Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	1,254,000	1,454,000
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	3,210	3,210
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 Cash and Short-Term Investments	1,257,210	1,457,210

Long-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	3,100,000	2,900,000
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		

<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Permanent Fund		
Total Long-Term Investments	3,100,000	2,900,000
TOTAL CASH AND INVESTMENTS	4,357,210	4,357,210

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund		
0510 Bonds Payable	2,892,616	2,658,572
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	7,837	
0540 Accumulated Compensated Absences	73,325	75,775
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	886,505	1,067,893
0599 Other Long-Term Liabilities		
Total General Fund	\$3,860,283	\$3,802,240

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, \$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

\$3,860,283

\$3,802,240

Short-Term Payables

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	349,155	339,373
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	\$349,155	\$339,373
TOTAL INDEBTEDNESS	\$4,209,438	\$4,141,613

Account Description	Amounts
0810 Nonspendable Fund Balance	32,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,400,000
0850 Unassigned Fund Balance	710,639
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,110,639

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,142,639
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