

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

Penny L Shaffer

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Extension

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Email Address

<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	13,355,494
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,094,384
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>18,449,878</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	37,276,346
7000 Revenue from State Sources	22,943,014
8000 Revenue from Federal Sources	854,050
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>61,073,410</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>79,523,288</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	32,032,657
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	40,000
6150 Current Act 511 Taxes - Proportional Assessments	2,846,322
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	125,000
6700 Revenues from LEA Activities	235,160
6800 Revenues from Intermediary Sources / Pass-Through Funds	450,000
6910 Rentals	160,000
6920 Contributions and Donations from Private Sources	87,207
6990 Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES	37,276,346
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	12,156,846
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,803,917
7310 Transportation (Pupil and Nonpublic/CS)	1,687,876
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	895,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	1,564,939
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	572,695
7810 State Share of Social Security and Medicare Taxes	835,194
7820 State Share of Retirement Contributions	3,278,547
REVENUE FROM STATE SOURCES	22,943,014
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	720,488
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	98,562
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	35,000
REVENUE FROM FEDERAL SOURCES	854,050
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	61,073,410

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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): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$32,032,657
Amount of Tax Relief for Homestead Exclusions	<u>\$1,564,939</u>
Total Approx. Tax Revenue:	\$33,597,596
Approx. Tax Levy for Tax Rate Calculation:	\$34,997,497

Chester

Total

2015-16 Data		
a. Assessed Value	\$1,126,984,964	\$1,126,984,964
b. Real Estate Mills	30.5347	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$1,691,257,233	\$1,691,257,233
d. Assessed Value	\$1,134,808,584	\$1,134,808,584
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$34,412,148	\$34,412,148
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$34,412,148	\$34,412,148
(f Total * g)		
i. Base Mills Subject to Index	30.5347	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.81276%	95.81276%
k. Tax Levy Needed	\$34,997,497	\$34,997,497
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	30.8400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$34,997,497	\$34,997,497
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$33,432,558
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$32,032,657
(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): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$32,032,657	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,564,939</u>	
Total Approx. Tax Revenue:	\$33,597,596	
Approx. Tax Levy for Tax Rate Calculation:	\$34,997,497	

Chester

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	31.5423	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$35,794,473	\$35,794,473
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	\$8,859	
Number of Homestead/Farmstead Properties	5751	5751
Median Assessed Value of Homestead Properties		\$135,660

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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): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$32,032,657
Amount of Tax Relief for Homestead Exclusions	<u>\$1,564,939</u>
Total Approx. Tax Revenue:	\$33,597,596
Approx. Tax Levy for Tax Rate Calculation:	\$34,997,497

Chester	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,564,939	Lowering RE Tax Rate	\$0	\$1,564,939
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,564,939

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>
Chester	1,134,808,584	30.8400	34,997,497			95.81276%	
Totals:	1,134,808,584		34,997,497	1,564,939	33,432,558	95.81276%	32,032,657

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<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%	2,446,322	2,446,322
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
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 2,846,322 2,846,322

Total Act 511, Current Taxes 2,846,322

Act 511 Tax Limit -->	1,691,257,233 X	12	20,295,087
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2015-16 (Rebalanced)	2016-17	Percent Change in Rate	Less than or equal to Index		2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Chester	30.5347	30.8400	1.00%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.3%				
6141	Current Act 511 Per Capita Taxes					3.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.3%				
6143	Current Act 511 Local Services Taxes					3.3%				
6144	Current Act 511 Trailer Taxes					3.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6152	Current Act 511 Occupation Taxes					3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6154	Current Act 511 Amusement Taxes					3.3%				
6155	Current Act 511 Business Privilege Taxes					3.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.3%				
6157	Current Act 511 Mercantile Taxes					3.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	25,925,598
1200 Special Programs - Elementary / Secondary	12,391,936
1300 Vocational Education	2,115,728
1400 Other Instructional Programs - Elementary / Secondary	148,993
Total Instruction	40,582,255
2000 Support Services	
2100 Support Services - Students	1,521,616
2200 Support Services - Instructional Staff	1,446,764
2300 Support Services - Administration	3,480,663
2400 Support Services - Pupil Health	664,961
2500 Support Services - Business	644,480
2600 Operation and Maintenance of Plant Services	4,562,703
2700 Student Transportation Services	4,044,970
2800 Support Services - Central	1,440,178
2900 Other Support Services	22,000
Total Support Services	17,828,335
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,126,089
3300 Community Services	28,182
Total Operation of Non-Instructional Services	1,154,271
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,898,475
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	6,098,475
Total Estimated Expenditures and Other Financing Uses	65,663,336

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,728,531
200 Personnel Services - Employee Benefits	8,486,009
300 Purchased Professional and Technical Services	408,616
400 Purchased Property Services	120,959
500 Other Purchased Services	3,454,856
600 Supplies	647,132
700 Property	59,200
800 Other Objects	20,295
Total Regular Programs - Elementary / Secondary	25,925,598
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,056,268
200 Personnel Services - Employee Benefits	1,888,926
300 Purchased Professional and Technical Services	4,464,166
400 Purchased Property Services	4,700
500 Other Purchased Services	2,906,226
600 Supplies	40,950
700 Property	27,900
800 Other Objects	2,800
Total Special Programs - Elementary / Secondary	12,391,936
1300 Vocational Education	
500 Other Purchased Services	2,115,728
Total Vocational Education	2,115,728
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	71,900
200 Personnel Services - Employee Benefits	27,093
300 Purchased Professional and Technical Services	50,000
Total Other Instructional Programs - Elementary / Secondary	148,993
Total Instruction	40,582,255
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	881,859
200 Personnel Services - Employee Benefits	580,067
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	31,485
600 Supplies	16,760
700 Property	3,000
800 Other Objects	2,445
Total Support Services - Students	1,521,616
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	705,574
200 Personnel Services - Employee Benefits	428,983

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	159,162
400 Purchased Property Services	3,300
500 Other Purchased Services	13,830
600 Supplies	121,510
700 Property	9,500
800 Other Objects	4,905
Total Support Services - Instructional Staff	1,446,764
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,922,582
200 Personnel Services - Employee Benefits	1,188,552
300 Purchased Professional and Technical Services	134,000
400 Purchased Property Services	30,649
500 Other Purchased Services	160,305
600 Supplies	17,000
800 Other Objects	27,575
Total Support Services - Administration	3,480,663
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	379,563
200 Personnel Services - Employee Benefits	266,818
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	670
500 Other Purchased Services	6,825
600 Supplies	6,000
700 Property	1,050
800 Other Objects	535
Total Support Services - Pupil Health	664,961
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	384,934
200 Personnel Services - Employee Benefits	225,546
400 Purchased Property Services	2,900
500 Other Purchased Services	19,500
600 Supplies	7,500
700 Property	2,000
800 Other Objects	2,100
Total Support Services - Business	644,480
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	809,598
200 Personnel Services - Employee Benefits	660,905
300 Purchased Professional and Technical Services	730,000
400 Purchased Property Services	923,200
500 Other Purchased Services	186,500
600 Supplies	1,192,000
700 Property	60,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	4,562,703

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	4,500
500 Other Purchased Services	3,487,970
600 Supplies	542,200
700 Property	10,000
800 Other Objects	300
Total Student Transportation Services	4,044,970
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	469,371
200 Personnel Services - Employee Benefits	303,277
300 Purchased Professional and Technical Services	37,500
400 Purchased Property Services	28,400
500 Other Purchased Services	81,250
600 Supplies	226,630
700 Property	292,950
800 Other Objects	800
Total Support Services - Central	1,440,178
2900 <u>Other Support Services</u>	
500 Other Purchased Services	22,000
Total Other Support Services	22,000
Total Support Services	17,828,335
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	420,773
200 Personnel Services - Employee Benefits	189,506
300 Purchased Professional and Technical Services	60,010
400 Purchased Property Services	29,500
500 Other Purchased Services	180,500
600 Supplies	44,650
700 Property	121,800
800 Other Objects	79,350
Total Student Activities	1,126,089
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	4,200
200 Personnel Services - Employee Benefits	1,582
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	20,900
600 Supplies	500
Total Community Services	28,182
Total Operation of Non-Instructional Services	1,154,271
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,788,475

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	4,110,000
Total Debt Service / Other Expenditures and Financing Uses	5,898,475
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	6,098,475
TOTAL EXPENDITURES	65,663,336

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Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	5,000,000	5,000,000
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	100,000	100,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	100,000	120,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	5,400,000	5,420,000

Long-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	17,000,000	12,000,000
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	3,600,000	3,600,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	535,000	535,000
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		

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Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments	21,135,000	16,135,000
TOTAL CASH AND INVESTMENTS	26,535,000	21,555,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund		
0510 Bonds Payable	60,640,000	56,530,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	765,000	780,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,600,000	1,900,000
0599 Other Long-Term Liabilities	63,000,000	65,000,000
Total General Fund	126,005,000	124,210,000

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, \$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

150,000

Total Capital Reserve Fund - \$ 1431

150,000

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

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities	1,700,000	1,700,000
Total Food Service / Cafeteria Operations Fund	1,700,000	1,700,000
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

127,855,000

125,910,000

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	5,000,000	5,000,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	30,000	30,000
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	100,000	100,000
Permanent Fund		
Total Short-Term Payables	5,130,000	5,130,000
TOTAL INDEBTEDNESS	132,985,000	131,040,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,780,607
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,079,345
Total Ending Fund Balance - Committed, Assigned, and Unassigned	13,859,952
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	14,059,952