

# 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

\_\_\_\_\_  
Jared M Cronauer

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Contact Person

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Telephone

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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 : Indiana Area SD	County : Indiana	AUN Number : 128323703
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/31/16
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Indiana Area SD	COUNTY : Indiana	AUN : 128323703
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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	\$54005280
Ending Unassigned Fund Balance	\$3618418
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.7%

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	1,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,672,001
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>5,672,001</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	34,139,419
7000 Revenue from State Sources	17,844,278
8000 Revenue from Federal Sources	718,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>52,701,697</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>58,373,698</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	26,680,909
6113 Public Utility Realty Taxes	37,000
6114 Payments in Lieu of Current Taxes - State / Local	194,000
6150 Current Act 511 Taxes - Proportional Assessments	4,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,650,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	68,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	715,310
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	19,000
6940 Tuition from Patrons	335,000
6990 Refunds and Other Miscellaneous Revenue	40,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>34,139,419</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	8,984,536
7160 Tuition for Orphans Subsidy	25,000
7240 Driver Education - Student	1,500
7271 Special Education funds for School-Aged Pupils	1,714,738
7310 Transportation (Pupil and Nonpublic/CS)	725,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	422,629
7330 Health Services (Medical, Dental, Nurse, Act 25)	54,000
7340 State Property Tax Reduction Allocation	1,033,170
7505 Ready to Learn Block Grant	353,791
7810 State Share of Social Security and Medicare Taxes	912,609
7820 State Share of Retirement Contributions	3,617,305
<b>REVENUE FROM STATE SOURCES</b>	<b>17,844,278</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	395,500
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	164,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	24,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,500
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>718,000</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>52,701,697</b>
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Act 1 Index (current): 2.9% | Act 1 Index (prior): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$26,680,909</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$1,033,170</u></b>
Total Approx. Tax Revenue:	<b>\$27,714,079</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$30,034,158</b>

Indiana

Total

<b>2015-16 Data</b>		
a. Assessed Value	\$265,296,970	\$265,296,970
b. Real Estate Mills	110.7000	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$1,435,501,718	\$1,435,501,718
d. Assessed Value	\$1,994,300,000	\$1,994,300,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy	\$29,368,375	\$29,368,375
(a * b)		
<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$29,368,375	\$29,368,375
(f Total * g)		
i. Base Mills Subject to Index	14.7261	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$30,034,158	\$30,034,158
(Approx. Tax Levy * g)		
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>15.0600</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$30,034,158	\$30,034,158
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,000,988
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$26,680,909
(n * Est. Pct. Collection)		

AUN: 128323703 Indiana Area SD

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

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Act 1 Index (current): 2.9% | Act 1 Index (prior): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$26,680,909	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,033,170</u>	
Total Approx. Tax Revenue:	\$27,714,079	
Approx. Tax Levy for Tax Rate Calculation:	\$30,034,158	

Indiana

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	15.0648	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$30,043,731	\$30,043,731
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	\$11,788	
Number of Homestead/Farmstead Properties	5820	5820
Median Assessed Value of Homestead Properties		\$158,507



AUN: 128323703 Indiana Area SD

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

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Act 1 Index (current): 2.9% | Act 1 Index (prior): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$26,680,909
Amount of Tax Relief for Homestead Exclusions	<u>\$1,033,170</u>
Total Approx. Tax Revenue:	\$27,714,079
Approx. Tax Levy for Tax Rate Calculation:	\$30,034,158
	Indiana <span style="float: right;">Total</span>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,033,170	Lowering RE Tax Rate	\$0	\$1,033,170
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,033,170</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>
Indiana	1,994,300,000	15.0600	30,034,158			92.00000%	
<b>Totals:</b>	<b>1,994,300,000</b>		<b>30,034,158</b>	- 1,033,170	= 29,000,988	X 92.00000%	= 26,680,909

	<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	0.750%	0.000%	4,000,000	4,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	350,000	350,000
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 4,350,000 4,350,000**

**Total Act 511, Current Taxes 4,350,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,435,501,718 X</b>	<b>12</b>	<b>17,226,021</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Indiana	14.7261	15.0600	2.27%	Yes	2.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.9%				
6141	Current Act 511 Per Capita Taxes					2.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.9%				
6143	Current Act 511 Local Services Taxes					2.9%				
6144	Current Act 511 Trailer Taxes					2.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.9%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.9%				
6151	Current Act 511 Earned Income Taxes	0.750%	0.750%	0.00%	Yes	2.9%				
6152	Current Act 511 Occupation Taxes					2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6154	Current Act 511 Amusement Taxes					2.9%				
6155	Current Act 511 Business Privilege Taxes					2.9%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.9%				
6157	Current Act 511 Mercantile Taxes					2.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.9%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	27,069,770
1200 Special Programs - Elementary / Secondary	6,162,691
1300 Vocational Education	748,000
1400 Other Instructional Programs - Elementary / Secondary	538,594
1500 Nonpublic School Programs	5,939
1800 Pre-Kindergarten	354,128
<b>Total Instruction</b>	<b>34,879,122</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,600,891
2200 Support Services - Instructional Staff	1,237,285
2300 Support Services - Administration	2,632,566
2400 Support Services - Pupil Health	850,391
2500 Support Services - Business	514,720
2600 Operation and Maintenance of Plant Services	4,292,644
2700 Student Transportation Services	1,847,564
2800 Support Services - Central	994,957
2900 Other Support Services	158,000
<b>Total Support Services</b>	<b>14,129,018</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,049,349
3300 Community Services	108,002
<b>Total Operation of Non-Instructional Services</b>	<b>1,157,351</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	10,000
5200 Interfund Transfers - Out	3,549,789
5900 Budgetary Reserve	280,000
<b>Total Other Expenditures and Financing Uses</b>	<b>3,839,789</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>54,005,280</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	15,339,660
200 Personnel Services - Employee Benefits	9,595,887
300 Purchased Professional and Technical Services	457,900
400 Purchased Property Services	87,434
500 Other Purchased Services	628,131
600 Supplies	633,033
700 Property	316,680
800 Other Objects	11,045
<b>Total Regular Programs - Elementary / Secondary</b>	<b>27,069,770</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,647,387
200 Personnel Services - Employee Benefits	1,889,979
300 Purchased Professional and Technical Services	580,500
500 Other Purchased Services	1,015,000
600 Supplies	18,150
700 Property	1,250
800 Other Objects	10,425
<b>Total Special Programs - Elementary / Secondary</b>	<b>6,162,691</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	748,000
<b>Total Vocational Education</b>	<b>748,000</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	273,475
200 Personnel Services - Employee Benefits	130,369
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	1,000
500 Other Purchased Services	125,400
600 Supplies	7,350
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>538,594</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	5,939
<b>Total Nonpublic School Programs</b>	<b>5,939</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	183,514
200 Personnel Services - Employee Benefits	98,115
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	2,450
500 Other Purchased Services	24,000
600 Supplies	41,049
700 Property	2,000

<u>Description</u>	<u>Amount</u>
<b>Total Pre-Kindergarten</b>	<b>354,128</b>
<b>Total Instruction</b>	<b>34,879,122</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	798,436
200 Personnel Services - Employee Benefits	504,204
300 Purchased Professional and Technical Services	289,500
400 Purchased Property Services	4,201
500 Other Purchased Services	1,850
600 Supplies	2,700
<b>Total Support Services - Students</b>	<b>1,600,891</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	722,704
200 Personnel Services - Employee Benefits	436,604
300 Purchased Professional and Technical Services	7,332
400 Purchased Property Services	4,895
500 Other Purchased Services	26,600
600 Supplies	36,650
800 Other Objects	2,500
<b>Total Support Services - Instructional Staff</b>	<b>1,237,285</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,379,461
200 Personnel Services - Employee Benefits	862,721
300 Purchased Professional and Technical Services	232,000
400 Purchased Property Services	26,442
500 Other Purchased Services	69,527
600 Supplies	31,915
800 Other Objects	30,500
<b>Total Support Services - Administration</b>	<b>2,632,566</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	415,220
200 Personnel Services - Employee Benefits	263,861
300 Purchased Professional and Technical Services	161,010
600 Supplies	8,300
700 Property	2,000
<b>Total Support Services - Pupil Health</b>	<b>850,391</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	245,262
200 Personnel Services - Employee Benefits	197,658
300 Purchased Professional and Technical Services	23,000
400 Purchased Property Services	14,000
500 Other Purchased Services	15,000
600 Supplies	15,300

<u>Description</u>	<u>Amount</u>
700 Property	1,000
800 Other Objects	3,500
<b>Total Support Services - Business</b>	<b>514,720</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,530,254
200 Personnel Services - Employee Benefits	1,174,920
300 Purchased Professional and Technical Services	27,720
400 Purchased Property Services	744,050
500 Other Purchased Services	177,450
600 Supplies	593,900
700 Property	41,350
800 Other Objects	3,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>4,292,644</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	108,581
200 Personnel Services - Employee Benefits	67,563
500 Other Purchased Services	1,667,995
600 Supplies	2,200
700 Property	1,000
800 Other Objects	225
<b>Total Student Transportation Services</b>	<b>1,847,564</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	447,006
200 Personnel Services - Employee Benefits	272,129
300 Purchased Professional and Technical Services	143,645
500 Other Purchased Services	88,127
600 Supplies	27,895
700 Property	14,705
800 Other Objects	1,450
<b>Total Support Services - Central</b>	<b>994,957</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	158,000
<b>Total Other Support Services</b>	<b>158,000</b>
<b>Total Support Services</b>	<b>14,129,018</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	529,948
200 Personnel Services - Employee Benefits	221,901
300 Purchased Professional and Technical Services	55,535
400 Purchased Property Services	34,450
500 Other Purchased Services	125,890
600 Supplies	66,950
700 Property	4,000
800 Other Objects	10,675

<u>Description</u>	<u>Amount</u>
<b>Total Student Activities</b>	<b>1,049,349</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	21,025
200 Personnel Services - Employee Benefits	8,027
500 Other Purchased Services	35,000
600 Supplies	750
800 Other Objects	43,200
<b>Total Community Services</b>	<b>108,002</b>
<b>Total Operation of Non-Instructional Services</b>	<b>1,157,351</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	10,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>10,000</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	3,549,789
<b>Total Interfund Transfers - Out</b>	<b>3,549,789</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	280,000
<b>Total Budgetary Reserve</b>	<b>280,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>3,839,789</b>
<b>TOTAL EXPENDITURES</b>	<b>54,005,280</b>



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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	7,000,000	6,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,250,000	1,000,000
Other Capital Projects Fund	2,000,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
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	85,000	85,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>10,345,000</b>	<b>7,595,000</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		

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Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**10,345,000**

**7,595,000**

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

**General Fund**

0510 Bonds Payable	32,631,935	29,834,861
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	850,000	875,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	450,000	475,000
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$33,931,935</b>	<b>\$31,184,861</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**

**\$33,931,935**

**\$31,184,861**

**Short-Term Payables**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	5,200,000	5,250,000
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	25,000	25,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$5,225,000</b>	<b>\$5,275,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$39,156,935</b>	<b>\$36,459,861</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	750,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,618,418
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,368,418</b>
<b>5900 Budgetary Reserve</b>	<b>280,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,648,418</b>