

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/23/2016

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Richard A Martini

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Contact Person

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Extension

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Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Marion Center Area SD	County : Indiana	AUN Number : 128325203
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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
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<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	29,077
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,809,297
0850 Unassigned Fund Balance	1,443,004
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>9,252,301</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,730,614
7000 Revenue from State Sources	15,774,935
8000 Revenue from Federal Sources	794,735
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>24,300,284</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>33,552,585</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,440,635
6113 Public Utility Realty Taxes	8,705
6114 Payments in Lieu of Current Taxes - State / Local	4,827
6150 Current Act 511 Taxes - Proportional Assessments	1,588,247
6400 Delinquencies on Taxes Levied / Assessed by the LEA	370,000
6500 Earnings on Investments	1,700
6700 Revenues from LEA Activities	24,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	178,000
6910 Rentals	1,000
6960 Services Provided Other Local Governmental Units / LEAs	11,000
6980 Revenue from Community Services Activities	21,250
6990 Refunds and Other Miscellaneous Revenue	81,000
REVENUE FROM LOCAL SOURCES	7,730,614
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,396,363
7160 Tuition for Orphans Subsidy	85,000
7220 Vocational Education	21,000
7260 Workforce Investment Act (WIA)	1,033,596
7292 Pre-K Counts	173,250
7310 Transportation (Pupil and Nonpublic/CS)	1,298,023
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	536,478
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,799
7340 State Property Tax Reduction Allocation	598,986
7505 Ready to Learn Block Grant	249,558
7810 State Share of Social Security and Medicare Taxes	468,223
7820 State Share of Retirement Contributions	1,890,659
REVENUE FROM STATE SOURCES	15,774,935
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	565,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	104,500
8519 NCLB, Title VI - Flexibility and Accountability	24,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program 1,235

REVENUE FROM FEDERAL SOURCES 794,735

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 24,300,284

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,440,635	
Amount of Tax Relief for Homestead Exclusions	<u>\$598,986</u>	
Total Approx. Tax Revenue:	\$6,039,621	
Approx. Tax Levy for Tax Rate Calculation:	\$6,386,896	
	Indiana	Total

2015-16 Data		
a. Assessed Value	\$57,247,280	\$57,247,280
b. Real Estate Mills	108.6300	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$458,052,524	\$458,052,524
d. Assessed Value	\$57,307,280	\$57,307,280
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations		
f. 2015-16 Tax Levy	\$6,218,772	\$6,218,772
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2015-16 Tax Levy	\$6,218,772	\$6,218,772
(f Total * g)		
i. Base Mills Subject to Index	108.6300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$6,386,896	\$6,386,896
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	111.4500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,386,896	\$6,386,896
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,787,910
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,440,635
(n * Est. Pct. Collection)		

AUN: 128325203 Marion Center Area SD

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

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Page - 2 of 3

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,440,635	
Amount of Tax Relief for Homestead Exclusions	<u>\$598,986</u>	
Total Approx. Tax Revenue:	\$6,039,621	
Approx. Tax Levy for Tax Rate Calculation:	\$6,386,896	
	Indiana	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	112.2147	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,430,719	\$6,430,719
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	\$1,900	
Number of Homestead/Farmstead Properties	2824	2824
Median Assessed Value of Homestead Properties		\$13,680

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,440,635
Amount of Tax Relief for Homestead Exclusions	<u>\$598,986</u>
Total Approx. Tax Revenue:	\$6,039,621
Approx. Tax Levy for Tax Rate Calculation:	\$6,386,896
	Indiana

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$598,986	Lowering RE Tax Rate	\$0		\$598,986
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$598,986

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	57,307,280	111.4500	6,386,896			94.00000%	
Totals:	57,307,280		6,386,896	598,986 =	5,787,910 X	94.00000% =	5,440,635

	<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	0.850%	0.000%	1,530,747	1,530,747
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	57,500	57,500
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,588,247 1,588,247

Total Act 511, Current Taxes 1,588,247

Act 511 Tax Limit -->	458,052,524 X	12	5,496,630
	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> Indiana	108.6300	111.4500	2.60%	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	0.850%	0.850%	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	9,684,877
1200 Special Programs - Elementary / Secondary	2,882,027
1300 Vocational Education	954,880
1400 Other Instructional Programs - Elementary / Secondary	180,149
1800 Pre-Kindergarten	277,043
Total Instruction	13,978,976
2000 Support Services	
2100 Support Services - Students	587,171
2200 Support Services - Instructional Staff	346,499
2300 Support Services - Administration	1,818,704
2400 Support Services - Pupil Health	353,829
2500 Support Services - Business	527,629
2600 Operation and Maintenance of Plant Services	2,313,380
2700 Student Transportation Services	1,656,806
2800 Support Services - Central	392,321
2900 Other Support Services	50,255
Total Support Services	8,046,594
3000 Operation of Non-Instructional Services	
3200 Student Activities	498,951
3300 Community Services	48,453
Total Operation of Non-Instructional Services	547,404
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,562,597
5200 Interfund Transfers - Out	47,000
5900 Budgetary Reserve	298,750
Total Other Expenditures and Financing Uses	1,908,347
Total Estimated Expenditures and Other Financing Uses	24,481,321

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,379,087
200 Personnel Services - Employee Benefits	3,286,849
300 Purchased Professional and Technical Services	62,870
400 Purchased Property Services	39,500
500 Other Purchased Services	408,824
600 Supplies	377,842
700 Property	124,975
800 Other Objects	4,930
Total Regular Programs - Elementary / Secondary	9,684,877
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,497,158
200 Personnel Services - Employee Benefits	1,055,929
300 Purchased Professional and Technical Services	36,840
400 Purchased Property Services	750
500 Other Purchased Services	215,965
600 Supplies	69,000
700 Property	5,500
800 Other Objects	885
Total Special Programs - Elementary / Secondary	2,882,027
1300 Vocational Education	
100 Personnel Services - Salaries	286,154
200 Personnel Services - Employee Benefits	171,543
400 Purchased Property Services	800
500 Other Purchased Services	482,133
600 Supplies	10,950
700 Property	3,000
800 Other Objects	300
Total Vocational Education	954,880
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,000
200 Personnel Services - Employee Benefits	3,649
300 Purchased Professional and Technical Services	17,500
500 Other Purchased Services	146,000
Total Other Instructional Programs - Elementary / Secondary	180,149
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	176,871
200 Personnel Services - Employee Benefits	93,672
600 Supplies	6,500
Total Pre-Kindergarten	277,043
Total Instruction	13,978,976

2000 Support Services

<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	310,326
200 Personnel Services - Employee Benefits	207,979
300 Purchased Professional and Technical Services	62,584
500 Other Purchased Services	1,850
600 Supplies	3,300
800 Other Objects	1,132
Total Support Services - Students	587,171
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	161,683
200 Personnel Services - Employee Benefits	135,896
300 Purchased Professional and Technical Services	3,150
400 Purchased Property Services	1,420
500 Other Purchased Services	13,500
600 Supplies	26,650
700 Property	3,000
800 Other Objects	1,200
Total Support Services - Instructional Staff	346,499
2300 Support Services - Administration	
100 Personnel Services - Salaries	936,455
200 Personnel Services - Employee Benefits	623,946
300 Purchased Professional and Technical Services	84,910
400 Purchased Property Services	20,208
500 Other Purchased Services	80,191
600 Supplies	40,233
700 Property	8,900
800 Other Objects	23,861
Total Support Services - Administration	1,818,704
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	164,819
200 Personnel Services - Employee Benefits	117,285
300 Purchased Professional and Technical Services	66,325
500 Other Purchased Services	1,000
600 Supplies	4,175
700 Property	225
Total Support Services - Pupil Health	353,829
2500 Support Services - Business	
100 Personnel Services - Salaries	287,681
200 Personnel Services - Employee Benefits	187,247
300 Purchased Professional and Technical Services	19,146
400 Purchased Property Services	1,594
500 Other Purchased Services	2,450
600 Supplies	8,960
700 Property	4,000
800 Other Objects	16,551

<u>Description</u>	<u>Amount</u>
Total Support Services - Business	527,629
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	836,360
200 Personnel Services - Employee Benefits	554,558
300 Purchased Professional and Technical Services	57,730
400 Purchased Property Services	412,155
500 Other Purchased Services	143,035
600 Supplies	298,662
700 Property	8,500
800 Other Objects	2,380
Total Operation and Maintenance of Plant Services	2,313,380
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	5,000
500 Other Purchased Services	1,648,570
600 Supplies	2,236
700 Property	500
800 Other Objects	500
Total Student Transportation Services	1,656,806
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	165,072
200 Personnel Services - Employee Benefits	106,043
300 Purchased Professional and Technical Services	17,750
400 Purchased Property Services	24,100
500 Other Purchased Services	15,000
600 Supplies	50,556
700 Property	12,000
800 Other Objects	1,800
Total Support Services - Central	392,321
2900 <u>Other Support Services</u>	
500 Other Purchased Services	50,255
Total Other Support Services	50,255
Total Support Services	8,046,594
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	224,980
200 Personnel Services - Employee Benefits	86,484
300 Purchased Professional and Technical Services	11,750
400 Purchased Property Services	5,500
500 Other Purchased Services	70,335
600 Supplies	92,512
800 Other Objects	7,390
Total Student Activities	498,951
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	34,750

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	5,403
500 Other Purchased Services	2,800
600 Supplies	1,500
800 Other Objects	4,000
Total Community Services	48,453
Total Operation of Non-Instructional Services	547,404
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	49,756
900 Other Uses of Funds	1,512,841
Total Debt Service / Other Expenditures and Financing Uses	1,562,597
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	47,000
Total Interfund Transfers - Out	47,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	298,750
Total Budgetary Reserve	298,750
Total Other Expenditures and Financing Uses	1,908,347
TOTAL EXPENDITURES	24,481,321

Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	2,650,000	2,450,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,250	5,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	5,820,000	4,350,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	55,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	55,000	47,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	8,585,250	6,907,500

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

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	5,852,000	4,250,000
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	5,852,000	4,250,000
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TOTAL CASH AND INVESTMENTS	14,437,250	11,157,500
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Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General 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 General Fund

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

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	2,690,000	1,225,000
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		
Total Short-Term Payables	2,690,000	2,690,000
TOTAL INDEBTEDNESS	2,690,000	1,225,000

Account Description	Amounts
0810 Nonspendable Fund Balance	29,077
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,071,264
Total Ending Fund Balance - Committed, Assigned, and Unassigned	9,100,341
5900 Budgetary Reserve	298,750
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	9,399,091