

***PDE-2028 – PROPOSED GENERAL FUND BUDGET***

***FISCAL YEAR 07/01/2016 – 06/30/2017***

***PENNSBURY SCHOOL DISTRICT***

# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

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



President of the Board - Original Signature Required

Date

5/18/16



Secretary of the Board - Original Signature Required

Date

5/11/16



Chief School Administrator - Original Signature Required

Date

5/11/16

Joanne J Godzieba

Contact Person

(215)428-4127

Extn :

Telephone

Extension

jgodzieba@pennsburySD.org

Email Address

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


24 PS 6-887(a)(1)

(03/2006)

<b>School District Name :</b> Pennsbury SD	<b>County :</b> Bucks	<b>AUN Number :</b> 122098202
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/11/16
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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**

(10/2010)

24 PS 6-688

SCHOOL DISTRICT : Pennsbury SD	COUNTY : Bucks	AUN : 122098202
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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	\$195812000
Ending Unassigned Fund Balance	\$6752929
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.4%

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	103,825
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,874,451
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,852,929
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>15,727,380</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	146,153,356
7000 Revenue from State Sources	46,672,441
8000 Revenue from Federal Sources	1,486,203
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>194,312,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>210,039,380</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	136,756,431
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	165,000
6150 Current Act 511 Taxes - Proportional Assessments	2,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,806,925
6500 Earnings on Investments	120,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,050,000
6910 Rentals	500,000
6940 Tuition from Patrons	350,000
6990 Refunds and Other Miscellaneous Revenue	335,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>146,153,356</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	15,058,211
7160 Tuition for Orphans Subsidy	140,000
7271 Special Education funds for School-Aged Pupils	5,114,000
7292 Pre-K Counts	433,500
7310 Transportation (Pupil and Nonpublic/CS)	2,100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	900,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	225,000
7340 State Property Tax Reduction Allocation	4,157,965
7501 PA Accountability Grants	766,000
7810 State Share of Social Security and Medicare Taxes	3,609,339
7820 State Share of Retirement Contributions	14,168,426
<b>REVENUE FROM STATE SOURCES</b>	<b>46,672,441</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	627,753
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	259,955
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	38,495
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	60,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>1,486,203</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>194,312,000</b>

Act 1 Index (current): 2.4%

	Revenue	
Calculation Method:		
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	\$136,763,356	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,157,972</u>	
Total Approx. Tax Revenue:	\$140,921,328	
Approx. Tax Levy for Tax Rate Calculation:	\$146,028,673	
	Bucks	Total
<hr/>		
<b>2015-16 Data</b>		
a. Assessed Value	\$895,203,080	\$895,203,080
b. Real Estate Mills	157.8900	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$7,715,796,951	\$7,715,796,951
d. Assessed Value	\$898,262,120	\$898,262,120
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy	\$141,343,614	\$141,343,614
(a * b)		
<b>2016-17 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$141,343,614	\$141,343,614
(f Total * g)		
i. Base Mills Subject to Index	157.8900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.40000%	96.40000%
k. Tax Levy Needed	\$146,028,673	\$146,028,673
(Approx. Tax Levy * g)		
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>162.5600</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$146,021,490	\$146,021,490
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$141,863,518
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$136,756,431
(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): 2.4%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

2

\$136,763,356

\$4,157,972

\$140,921,328

\$146,028,673

Bucks

Total

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**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	161.6793	
q. Mills In Excess of Index (if (l > p), (l - p))	0.8807	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$145,230,391	\$145,230,391
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$791,099	\$791,099
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$762,619	\$762,619

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**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$1,489	
Number of Homestead/Farmstead Properties	17706	17706
Median Assessed Value of Homestead Properties		\$27,760

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Act 1 Index (current): 2.4%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$136,763,356
Amount of Tax Relief for Homestead Exclusions	<u>\$4,157,972</u>
Total Approx. Tax Revenue:	\$140,921,328
Approx. Tax Levy for Tax Rate Calculation:	\$146,028,673

Bucks

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,157,965	Lowering RE Tax Rate	\$0	\$4,157,965
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$7			\$7
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$4,157,972</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>
Bucks	898,262,120	162.5600	146,021,490			96.40000%	
<b>Totals:</b>	<b>898,262,120</b>		<b>146,021,490</b>	<b>4,157,972</b>	<b>141,863,518</b>	<b>96.40000%</b>	<b>136,756,431</b>

	<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>Estimated Revenue</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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,400,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,400,000</b>
<b>Total Act 511, Current Taxes</b>			<b>2,400,000</b>
<b>Act 511 Tax Limit</b>	<b>--&gt;</b>	<b>7,715,796,951</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change In Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Bucks	157.8900	162.5600	2.96%	No	2.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.4%				
6141	Current Act 511 Per Capita Taxes					2.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.4%				
6143	Current Act 511 Local Services Taxes					2.4%				
6144	Current Act 511 Trailer Taxes					2.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.4%				
6151	Current Act 511 Earned Income Taxes					2.4%				
6152	Current Act 511 Occupation Taxes					2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6154	Current Act 511 Amusement Taxes					2.4%				
6155	Current Act 511 Business Privilege Taxes					2.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.4%				
6157	Current Act 511 Mercantile Taxes					2.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	80,651,613
1200 Special Programs - Elementary / Secondary	35,604,258
1300 Vocational Education	7,091,116
1400 Other Instructional Programs - Elementary / Secondary	1,158,704
1500 Nonpublic School Programs	5,075
1800 Pre-Kindergarten	433,500
<b>Total Instruction</b>	<b>124,944,266</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	7,149,396
2200 Support Services - Instructional Staff	4,657,211
2300 Support Services - Administration	10,541,360
2400 Support Services - Pupil Health	2,928,247
2500 Support Services - Business	2,280,002
2600 Operation and Maintenance of Plant Services	15,105,939
2700 Student Transportation Services	8,721,054
2800 Support Services - Central	2,713,886
2900 Other Support Services	121,000
<b>Total Support Services</b>	<b>54,218,095</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,239,336
3300 Community Services	182,348
<b>Total Operation of Non-Instructional Services</b>	<b>1,421,684</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	15,227,955
<b>Total Other Expenditures and Financing Uses</b>	<b>15,227,955</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>195,812,000</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	47,546,232
200 Personnel Services - Employee Benefits	27,012,566
300 Purchased Professional and Technical Services	923,564
400 Purchased Property Services	331,299
500 Other Purchased Services	2,854,964
600 Supplies	1,898,540
700 Property	74,712
800 Other Objects	9,736
<b>Total Regular Programs - Elementary / Secondary</b>	<b>80,651,613</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	17,188,597
200 Personnel Services - Employee Benefits	9,252,276
300 Purchased Professional and Technical Services	4,646,173
400 Purchased Property Services	4,000
500 Other Purchased Services	4,023,849
600 Supplies	487,634
700 Property	1,729
<b>Total Special Programs - Elementary / Secondary</b>	<b>35,604,258</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	1,276,807
200 Personnel Services - Employee Benefits	721,315
300 Purchased Professional and Technical Services	26,800
400 Purchased Property Services	12,358
500 Other Purchased Services	5,013,992
600 Supplies	39,694
800 Other Objects	150
<b>Total Vocational Education</b>	<b>7,091,116</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	618,489
200 Personnel Services - Employee Benefits	359,425
300 Purchased Professional and Technical Services	71,758
400 Purchased Property Services	375
500 Other Purchased Services	107,000
600 Supplies	1,657
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>1,158,704</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	5,075
<b>Total Nonpublic School Programs</b>	<b>5,075</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	150,335
200 Personnel Services - Employee Benefits	74,500

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	11,496
400 Purchased Property Services	19,920
500 Other Purchased Services	4,736
600 Supplies	40,867
700 Property	3,000
800 Other Objects	128,646
<b>Total Pre-Kindergarten</b>	<b>433,500</b>
<b>Total Instruction</b>	<b>124,944,266</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	4,394,828
200 Personnel Services - Employee Benefits	2,510,426
300 Purchased Professional and Technical Services	58,750
400 Purchased Property Services	8,500
500 Other Purchased Services	12,250
600 Supplies	164,067
800 Other Objects	575
<b>Total Support Services - Students</b>	<b>7,149,396</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,965,349
200 Personnel Services - Employee Benefits	1,136,102
300 Purchased Professional and Technical Services	75,470
400 Purchased Property Services	481,234
500 Other Purchased Services	95,749
600 Supplies	685,531
700 Property	213,268
800 Other Objects	4,508
<b>Total Support Services - Instructional Staff</b>	<b>4,657,211</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	5,841,451
200 Personnel Services - Employee Benefits	3,451,067
300 Purchased Professional and Technical Services	803,109
400 Purchased Property Services	70,600
500 Other Purchased Services	51,580
600 Supplies	71,021
700 Property	8,195
800 Other Objects	244,337
<b>Total Support Services - Administration</b>	<b>10,541,360</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,515,396
200 Personnel Services - Employee Benefits	833,014
300 Purchased Professional and Technical Services	538,513
400 Purchased Property Services	1,550
500 Other Purchased Services	788
600 Supplies	32,580

<u>Description</u>	<u>Amount</u>
700 Property	6,406
<b>Total Support Services - Pupil Health</b>	<b>2,928,247</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	1,144,821
200 Personnel Services - Employee Benefits	685,076
300 Purchased Professional and Technical Services	40,248
400 Purchased Property Services	142,157
500 Other Purchased Services	91,971
600 Supplies	172,009
700 Property	2,200
800 Other Objects	1,520
<b>Total Support Services - Business</b>	<b>2,280,002</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	6,456,483
200 Personnel Services - Employee Benefits	3,626,737
300 Purchased Professional and Technical Services	111,800
400 Purchased Property Services	833,537
500 Other Purchased Services	847,122
600 Supplies	3,222,675
700 Property	7,085
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>15,105,939</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	3,684,415
200 Personnel Services - Employee Benefits	2,057,918
300 Purchased Professional and Technical Services	78,000
400 Purchased Property Services	248,241
500 Other Purchased Services	1,686,940
600 Supplies	965,304
800 Other Objects	236
<b>Total Student Transportation Services</b>	<b>8,721,054</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,393,680
200 Personnel Services - Employee Benefits	790,174
300 Purchased Professional and Technical Services	364,783
400 Purchased Property Services	46,611
500 Other Purchased Services	2,404
600 Supplies	99,084
700 Property	17,000
800 Other Objects	150
<b>Total Support Services - Central</b>	<b>2,713,886</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	121,000
<b>Total Other Support Services</b>	<b>121,000</b>

<u>Description</u>	<u>Amount</u>
<b>Total Support Services</b>	<b>54,218,095</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	645,567
200 Personnel Services - Employee Benefits	258,729
300 Purchased Professional and Technical Services	68,997
400 Purchased Property Services	51,614
500 Other Purchased Services	26,571
600 Supplies	153,200
700 Property	9,658
800 Other Objects	25,000
<b>Total Student Activities</b>	<b>1,239,336</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	176,000
600 Supplies	6,348
<b>Total Community Services</b>	<b>182,348</b>
<b>Total Operation of Non-Instructional Services</b>	<b>1,421,684</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	7,272,507
900 Other Uses of Funds	7,955,448
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>15,227,955</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>15,227,955</b>
<b>TOTAL EXPENDITURES</b>	<b>195,812,000</b>



**Cash and Short-Term Investments**

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	33,000,000	32,000,000
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	40,000,000	20,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds	80,000	80,000
Internal Service Fund		
Private Purpose Trust Fund	30,000	30,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	800,000	800,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>73,910,000</b>	<b>52,910,000</b>

**Long-Term Investments**

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

<u>Total Long-Term Investments</u>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>73,910,000</b>	<b>52,910,000</b>

**Long-Term Indebtedness**

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	185,435,000	176,415,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,600,000	2,500,000
0550 Authority Lease Obligations	2,400,118	1,637,476
0560 Other Post-Employment Benefits (OPEB)	2,000,000	2,100,000
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>192,435,118</b>	<b>182,652,476</b>

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	192,435,118	182,652,476

**Short-Term Payables**

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	571,000	380,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>571,000</b>	<b>571,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>193,006,118</b>	<b>183,032,476</b>



<b>Account Description</b>	<b>Amounts</b>
0810 Nonspendable Fund Balance	103,825
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,474,451
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,752,929
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>14,331,205</b>
<b>5900 Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>14,331,205</b>