

# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2016

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Susan Vincent

(267)893-2077

Extn :

\_\_\_\_\_  
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)

<b>School District Name :</b> Central Bucks SD	<b>County :</b> Bucks	<b>AUN Number :</b> 122092102
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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>
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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 : Central Bucks SD	COUNTY : Bucks	AUN : 122092102
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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	\$318775592
Ending Unassigned Fund Balance	\$10438745
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.3%

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	5,000,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	11,819,434
0850 Unassigned Fund Balance	12,432,248
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>24,251,682</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	253,445,163
7000 Revenue from State Sources	63,214,429
8000 Revenue from Federal Sources	2,116,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>318,775,592</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>343,027,274</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	212,302,729
6112 Interim Real Estate Taxes	1,850,000
6113 Public Utility Realty Taxes	242,000
6150 Current Act 511 Taxes - Proportional Assessments	28,775,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,550,000
6500 Earnings on Investments	355,000
6700 Revenues from LEA Activities	350,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,500,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	425,000
6940 Tuition from Patrons	565,000
6960 Services Provided Other Local Governmental Units / LEAs	4,500
6980 Revenue from Community Services Activities	3,415,000
6990 Refunds and Other Miscellaneous Revenue	60,934

**REVENUE FROM LOCAL SOURCES 253,445,163**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	17,088,791
7160 Tuition for Orphans Subsidy	250,000
7271 Special Education funds for School-Aged Pupils	7,300,000
7310 Transportation (Pupil and Nonpublic/CS)	3,282,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	741,279
7330 Health Services (Medical, Dental, Nurse, Act 25)	375,000
7340 State Property Tax Reduction Allocation	6,042,074
7810 State Share of Social Security and Medicare Taxes	5,491,561
7820 State Share of Retirement Contributions	22,643,224

**REVENUE FROM STATE SOURCES 63,214,429**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	595,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	283,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	43,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,150,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative  
Claiming (Quarterly) Program 45,000

**REVENUE FROM FEDERAL SOURCES 2,116,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 318,775,592**

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$212,302,729
Amount of Tax Relief for Homestead Exclusions	<u>\$6,042,074</u>
Total Approx. Tax Revenue:	\$218,344,803
Approx. Tax Levy for Tax Rate Calculation:	\$224,413,340

Bucks

Total

2015-16 Data		
a. Assessed Value	\$1,790,763,039	\$1,790,763,039
b. Real Estate Mills	124.1000	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$15,038,198,731	\$15,038,198,731
d. Assessed Value	\$1,808,326,670	\$1,808,326,670
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy	\$222,233,693	\$222,233,693
(a * b)		
<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$222,233,693	\$222,233,693
(f Total * g)		
i. Base Mills Subject to Index	124.1000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.22100%	97.22100%
k. Tax Levy Needed	\$224,413,340	\$224,413,340
(Approx. Tax Levy * g)		
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>124.1000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$224,413,340	\$224,413,340
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$218,371,266
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$212,302,729
(n * Est. Pct. Collection)		

AUN: 122092102 Central Bucks SD

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:

Rate

Approx. Tax Revenue from RE Taxes:

\$212,302,729

Amount of Tax Relief for Homestead Exclusions

\$6,042,074

Total Approx. Tax Revenue:

\$218,344,803

Approx. Tax Levy for Tax Rate Calculation:

\$224,413,340

Bucks

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	127.0784	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$229,799,260	\$229,799,260
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	\$1,609	
Number of Homestead/Farmstead Properties	30253	30253
Median Assessed Value of Homestead Properties		\$37,210



Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$212,302,729</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$6,042,074</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$218,344,803</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$224,413,340</b>
	<b>Bucks</b>
	<b>Total</b>

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,042,074	Lowering RE Tax Rate	\$0	\$6,042,074
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$6,042,074</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	1,808,326,670	124.1000	224,413,340			97.22100%	
<b>Totals:</b>	<b>1,808,326,670</b>		<b>224,413,340</b>	<b>6,042,074</b>	<b>218,371,266</b>	<b>97.22100%</b>	<b>212,302,729</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>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%	24,591,250	23,875,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	4,900,000	4,900,000
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 29,491,250 28,775,000**

**Total Act 511, Current Taxes 28,775,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>15,038,198,731</b>	<b>X</b>	<b>12</b>	<b>180,458,385</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> Bucks	124.1000	124.1000	0.00%	Yes	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	0.500%	0.500%	0.00%	Yes	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	130,808,417
1200 Special Programs - Elementary / Secondary	40,939,035
1300 Vocational Education	4,780,015
1400 Other Instructional Programs - Elementary / Secondary	4,498,678
<b>Total Instruction</b>	<b>181,026,145</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	13,213,513
2200 Support Services - Instructional Staff	11,032,098
2300 Support Services - Administration	14,572,312
2400 Support Services - Pupil Health	3,873,532
2500 Support Services - Business	1,720,611
2600 Operation and Maintenance of Plant Services	24,984,653
2700 Student Transportation Services	19,863,885
2800 Support Services - Central	2,827,153
2900 Other Support Services	235,000
<b>Total Support Services</b>	<b>92,322,757</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,895,695
3300 Community Services	3,462,801
<b>Total Operation of Non-Instructional Services</b>	<b>7,358,496</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	16,068,194
5200 Interfund Transfers - Out	22,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>38,068,194</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>318,775,592</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	82,517,292
200 Personnel Services - Employee Benefits	45,150,313
300 Purchased Professional and Technical Services	40,622
400 Purchased Property Services	759,658
500 Other Purchased Services	15,650
600 Supplies	2,054,813
700 Property	255,529
800 Other Objects	14,540
<b>Total Regular Programs - Elementary / Secondary</b>	<b>130,808,417</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	22,414,766
200 Personnel Services - Employee Benefits	13,821,953
300 Purchased Professional and Technical Services	3,360,500
400 Purchased Property Services	5,000
500 Other Purchased Services	1,060,323
600 Supplies	203,243
700 Property	72,250
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>40,939,035</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	4,780,015
<b>Total Vocational Education</b>	<b>4,780,015</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	557,310
200 Personnel Services - Employee Benefits	264,868
300 Purchased Professional and Technical Services	85,500
500 Other Purchased Services	3,584,000
600 Supplies	7,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>4,498,678</b>
<b>Total Instruction</b>	<b>181,026,145</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	8,151,020
200 Personnel Services - Employee Benefits	4,880,947
300 Purchased Professional and Technical Services	101,450
400 Purchased Property Services	1,000
500 Other Purchased Services	1,716
600 Supplies	77,380
<b>Total Support Services - Students</b>	<b>13,213,513</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	6,306,790

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	3,752,574
300 Purchased Professional and Technical Services	31,800
400 Purchased Property Services	82,750
500 Other Purchased Services	239,660
600 Supplies	522,360
700 Property	94,574
800 Other Objects	1,590
<b>Total Support Services - Instructional Staff</b>	<b>11,032,098</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	8,254,174
200 Personnel Services - Employee Benefits	4,520,769
300 Purchased Professional and Technical Services	1,242,500
400 Purchased Property Services	22,100
500 Other Purchased Services	380,406
600 Supplies	94,186
700 Property	9,450
800 Other Objects	48,727
<b>Total Support Services - Administration</b>	<b>14,572,312</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	2,373,899
200 Personnel Services - Employee Benefits	1,367,333
300 Purchased Professional and Technical Services	55,500
400 Purchased Property Services	1,500
500 Other Purchased Services	1,100
600 Supplies	55,100
700 Property	19,000
800 Other Objects	100
<b>Total Support Services - Pupil Health</b>	<b>3,873,532</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,105,885
200 Personnel Services - Employee Benefits	529,026
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	9,300
500 Other Purchased Services	18,500
600 Supplies	17,800
700 Property	1,800
800 Other Objects	3,300
<b>Total Support Services - Business</b>	<b>1,720,611</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	9,409,260
200 Personnel Services - Employee Benefits	6,427,332
400 Purchased Property Services	5,383,799
500 Other Purchased Services	615,740
600 Supplies	2,944,622
700 Property	200,000
800 Other Objects	3,900

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>24,984,653</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	5,408,802
200 Personnel Services - Employee Benefits	3,802,245
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	170,500
500 Other Purchased Services	9,499,944
600 Supplies	918,844
700 Property	60,000
800 Other Objects	550
<b>Total Student Transportation Services</b>	<b>19,863,885</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	904,144
200 Personnel Services - Employee Benefits	459,309
300 Purchased Professional and Technical Services	302,200
400 Purchased Property Services	730,000
500 Other Purchased Services	294,000
600 Supplies	87,500
700 Property	50,000
<b>Total Support Services - Central</b>	<b>2,827,153</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	235,000
<b>Total Other Support Services</b>	<b>235,000</b>
<b>Total Support Services</b>	<b>92,322,757</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	2,014,175
200 Personnel Services - Employee Benefits	844,902
300 Purchased Professional and Technical Services	438,818
500 Other Purchased Services	30,800
600 Supplies	348,700
700 Property	218,300
<b>Total Student Activities</b>	<b>3,895,695</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	2,096,500
200 Personnel Services - Employee Benefits	974,301
300 Purchased Professional and Technical Services	65,500
400 Purchased Property Services	5,800
500 Other Purchased Services	29,200
600 Supplies	283,800
700 Property	7,500
800 Other Objects	200
<b>Total Community Services</b>	<b>3,462,801</b>
<b>Total Operation of Non-Instructional Services</b>	<b>7,358,496</b>

<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	4,063,194
900 Other Uses of Funds	12,005,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>16,068,194</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	22,000,000
<b>Total Interfund Transfers - Out</b>	<b>22,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>38,068,194</b>
<b>TOTAL EXPENDITURES</b>	<b>318,775,592</b>



LEA : 122092102 Central Bucks SD

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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	30,000,000	23,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	15,500,000	18,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	20,000,000	
Food Service / Cafeteria Operations Fund	695,000	595,000
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 Cash and Short-Term Investments</b>	<b>66,195,000</b>	<b>42,095,000</b>

**Long-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
General Fund	8,000,000	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		
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

<b>Total Long-Term Investments</b>	<b>8,000,000</b>	<b>5,000,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>74,195,000</b>	<b>47,095,000</b>

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

<b>General Fund</b>		
0510 Bonds Payable	87,400,000	75,395,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,696,349	1,706,349
0550 Authority Lease Obligations	7,068,994	6,606,100
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>96,165,343</b>	<b>83,707,449</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

**Total Permanent Fund**

**Total Long-Term Indebtedness**

96,165,343

83,707,449

**Short-Term Payables**

**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		
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>TOTAL INDEBTEDNESS</b>	<b>96,165,343</b>	<b>83,707,449</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	5,000,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	13,812,937
0850 Unassigned Fund Balance	10,438,745
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>29,251,682</b>
<b>5900 Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>29,251,682</b>