

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2016



President of the Board - Original Signature Required

6/28/16
Date



Secretary of the Board - Original Signature Required

6/28/16
Date



Chief School Administrator - Original Signature Required

6/28/2016
Date

Joseph Driscoll

Contact Person

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Extn :

Telephone

Extension

jdriscoll@mnsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Marple Newtown SD	COUNTY : Delaware	AUN : 125235502
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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	\$78550000
Ending Unassigned Fund Balance	\$5820429
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.4%

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 <i>Carol A. Cary, Ed. D.</i>	DATE <i>June 28, 2016</i>
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DUE DATE: AUGUST 15, 2016

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


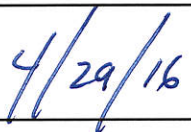
24 PS 6-687(a)(1)

(03/2006)

School District Name : Marple Newtown SD	County : Delaware	AUN Number : 125235502
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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	87,338	
0820 Restricted Fund Balance	29,143	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,820,429	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>5,820,429</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	64,227,586	
7000 Revenue from State Sources	13,624,414	
8000 Revenue from Federal Sources	698,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>78,550,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>84,370,429</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	59,832,921
6112 Interim Real Estate Taxes	450,000
6113 Public Utility Realty Taxes	67,000
6114 Payments in Lieu of Current Taxes - State / Local	23,435
6150 Current Act 511 Taxes - Proportional Assessments	1,425,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	115,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	570,000
6910 Rentals	145,000
6940 Tuition from Patrons	350,000
6990 Refunds and Other Miscellaneous Revenue	199,230
REVENUE FROM LOCAL SOURCES	64,227,586
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	2,584,581
7271 Special Education funds for School-Aged Pupils	1,593,014
7310 Transportation (Pupil and Nonpublic/CS)	1,300,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	292,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	130,000
7340 State Property Tax Reduction Allocation	1,229,837
7505 Ready to Learn Block Grant	115,566
7810 State Share of Social Security and Medicare Taxes	1,289,998
7820 State Share of Retirement Contributions	5,089,418
REVENUE FROM STATE SOURCES	13,624,414
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	338,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	95,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	15,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
REVENUE FROM FEDERAL SOURCES	698,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	78,550,000

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$59,832,921
Amount of Tax Relief for Homestead Exclusions	<u>\$1,229,837</u>
Total Approx. Tax Revenue:	\$61,062,758
Approx. Tax Levy for Tax Rate Calculation:	\$62,913,261

Delaware

Total

2015-16 Data		
a. Assessed Value	\$3,363,501,823	\$3,363,501,823
b. Real Estate Mills	18.0690	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$4,685,451,024	\$4,685,451,024
d. Assessed Value	\$3,481,834,140	\$3,481,834,140
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$60,775,114	\$60,775,114
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$60,775,114	\$60,775,114
(f Total * g)		
i. Base Mills Subject to Index	18.0690	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$62,913,261	\$62,913,261
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	18.0690	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$62,913,261	\$62,913,261
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$61,683,424
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$59,832,921
(n * Est. Pct. Collection)		

AUN: 125235502 Marple Newtown 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:	\$59,832,921	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,229,837</u>	
Total Approx. Tax Revenue:	\$61,062,758	
Approx. Tax Levy for Tax Rate Calculation:	\$62,913,261	
	Delaware	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.5026	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$64,422,984	\$64,422,984
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	\$7,481	
Number of Homestead/Farmstead Properties	9098	9098
Median Assessed Value of Homestead Properties		\$171,020

AUN: 125235502 Marple Newtown 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:	\$59,832,921
Amount of Tax Relief for Homestead Exclusions	<u>\$1,229,837</u>
Total Approx. Tax Revenue:	\$61,062,758
Approx. Tax Levy for Tax Rate Calculation:	\$62,913,261
	Delaware
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,229,837	Lowering RE Tax Rate	\$0	\$1,229,837
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,229,837

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>
Delaware	3,481,834,140	18.0690	62,913,261			97.00000%	
Totals:	3,481,834,140		62,913,261	- 1,229,837	= 61,683,424	X 97.00000%	= 59,832,921

	<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	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,425,000	1,425,000
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 1,425,000 1,425,000

Total Act 511, Current Taxes 1,425,000

Act 511 Tax Limit -->	4,685,451,024	X	12	56,225,412
	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> Delaware	18.0690	18.0690	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					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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	26,305,955
1200 Special Programs - Elementary / Secondary	14,985,137
1300 Vocational Education	400,000
1400 Other Instructional Programs - Elementary / Secondary	99,492
1500 Nonpublic School Programs	3,300
Total Instruction	41,793,884
2000 Support Services	
2100 Support Services - Students	3,163,560
2200 Support Services - Instructional Staff	3,453,864
2300 Support Services - Administration	3,840,861
2400 Support Services - Pupil Health	1,282,110
2500 Support Services - Business	873,283
2600 Operation and Maintenance of Plant Services	6,586,846
2700 Student Transportation Services	5,643,636
2800 Support Services - Central	1,681,107
2900 Other Support Services	156,294
Total Support Services	26,681,561
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,220,402
3300 Community Services	50,102
Total Operation of Non-Instructional Services	1,270,504
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,104,051
5900 Budgetary Reserve	700,000
Total Other Expenditures and Financing Uses	8,804,051
Total Estimated Expenditures and Other Financing Uses	78,550,000

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,261,323
200 Personnel Services - Employee Benefits	9,497,600
300 Purchased Professional and Technical Services	472,795
400 Purchased Property Services	143,950
500 Other Purchased Services	262,976
600 Supplies	568,374
700 Property	93,177
800 Other Objects	5,760
Total Regular Programs - Elementary / Secondary	26,305,955
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,421,857
200 Personnel Services - Employee Benefits	4,647,777
300 Purchased Professional and Technical Services	2,248,473
400 Purchased Property Services	155,000
500 Other Purchased Services	2,174,800
600 Supplies	129,930
700 Property	7,100
800 Other Objects	200,200
Total Special Programs - Elementary / Secondary	14,985,137
1300 Vocational Education	
500 Other Purchased Services	400,000
Total Vocational Education	400,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	65,000
200 Personnel Services - Employee Benefits	24,492
500 Other Purchased Services	10,000
Total Other Instructional Programs - Elementary / Secondary	99,492
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	2,500
600 Supplies	800
Total Nonpublic School Programs	3,300
Total Instruction	41,793,884
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,680,104
200 Personnel Services - Employee Benefits	1,077,121
300 Purchased Professional and Technical Services	365,375
500 Other Purchased Services	9,500
600 Supplies	29,675
800 Other Objects	1,785

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	3,163,560
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,331,105
200 Personnel Services - Employee Benefits	766,050
300 Purchased Professional and Technical Services	111,618
400 Purchased Property Services	589,500
500 Other Purchased Services	32,525
600 Supplies	565,271
700 Property	55,100
800 Other Objects	2,695
Total Support Services - Instructional Staff	3,453,864
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,949,051
200 Personnel Services - Employee Benefits	1,147,340
300 Purchased Professional and Technical Services	492,000
400 Purchased Property Services	500
500 Other Purchased Services	187,165
600 Supplies	25,505
700 Property	4,600
800 Other Objects	34,700
Total Support Services - Administration	3,840,861
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	744,871
200 Personnel Services - Employee Benefits	481,219
300 Purchased Professional and Technical Services	22,520
400 Purchased Property Services	8,000
500 Other Purchased Services	3,300
600 Supplies	14,200
700 Property	8,000
Total Support Services - Pupil Health	1,282,110
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	494,601
200 Personnel Services - Employee Benefits	280,432
300 Purchased Professional and Technical Services	27,500
400 Purchased Property Services	6,000
500 Other Purchased Services	50,000
600 Supplies	7,750
700 Property	2,000
800 Other Objects	5,000
Total Support Services - Business	873,283
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,604,636
200 Personnel Services - Employee Benefits	1,786,410
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	1,242,700

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	221,600
600 Supplies	645,200
700 Property	67,300
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	6,586,846
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,042,901
200 Personnel Services - Employee Benefits	1,255,408
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	707,500
500 Other Purchased Services	139,827
600 Supplies	473,000
700 Property	15,000
800 Other Objects	500
Total Student Transportation Services	5,643,636
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	729,537
200 Personnel Services - Employee Benefits	416,918
300 Purchased Professional and Technical Services	164,350
400 Purchased Property Services	139,902
500 Other Purchased Services	12,500
600 Supplies	196,450
700 Property	20,500
800 Other Objects	950
Total Support Services - Central	1,681,107
2900 <u>Other Support Services</u>	
200 Personnel Services - Employee Benefits	84,694
500 Other Purchased Services	71,600
Total Other Support Services	156,294
Total Support Services	26,681,561
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	641,357
200 Personnel Services - Employee Benefits	287,545
300 Purchased Professional and Technical Services	98,825
400 Purchased Property Services	11,655
500 Other Purchased Services	32,275
600 Supplies	80,720
700 Property	45,000
800 Other Objects	23,025
Total Student Activities	1,220,402
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	800
200 Personnel Services - Employee Benefits	302

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	42,000
600 Supplies	1,000
Total Community Services	50,102
Total Operation of Non-Instructional Services	1,270,504
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,899,051
900 Other Uses of Funds	4,205,000
Total Debt Service / Other Expenditures and Financing Uses	8,104,051
5900 <u>Budgetary Reserve</u>	
800 Other Objects	700,000
Total Budgetary Reserve	700,000
Total Other Expenditures and Financing Uses	8,804,051
TOTAL EXPENDITURES	78,550,000

LEA : 125235502 Marple Newtown SD

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Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	11,000,000	11,000,000
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	9,000,000	6,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	185,000	185,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	187,000	175,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	120,000	120,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	20,492,000	17,480,000

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		

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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

20,492,000

17,480,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	81,680,000	77,475,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,300,000	1,300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	725,000	725,000
0599 Other Long-Term Liabilities	1,430,000	1,430,000

Total General Fund	\$85,135,000	\$80,930,000
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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		

Total Public Purpose (Expendable) Trust Fund		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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

\$85,135,000

\$80,930,000

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$85,135,000	\$80,930,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	87,338
0820 Restricted Fund Balance	29,143
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,820,429
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,820,429
5900 Budgetary Reserve	700,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,636,910