

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fannett-Metal SD	COUNTY : Franklin	AUN : 112282004
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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	\$7604954
Ending Unassigned Fund Balance	\$866829
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.4%

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 6/21/16
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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 : Fannett-Metal SD	County : Franklin	AUN Number : 112282004
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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 <i>Shelly Boggs</i>	DATE 5/10/16
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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	5,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,196,729
0840 Assigned Fund Balance	123,311
0850 Unassigned Fund Balance	870,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>2,190,040</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,257,941
7000 Revenue from State Sources	3,881,289
8000 Revenue from Federal Sources	342,513
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>7,481,743</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>9,671,783</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	2,549,345
6112 Interim Real Estate Taxes	8,500
6113 Public Utility Realty Taxes	3,400
6114 Payments in Lieu of Current Taxes - State / Local	9,416
6120 Current Per Capita Taxes, Section 679	12,150
6140 Current Act 511 Taxes - Flat Rate Assessments	12,150
6150 Current Act 511 Taxes - Proportional Assessments	395,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	135,800
6500 Earnings on Investments	1,800
6700 Revenues from LEA Activities	80
6800 Revenues from Intermediary Sources / Pass-Through Funds	102,800
6910 Rentals	5,500
6920 Contributions and Donations from Private Sources	19,500
6990 Refunds and Other Miscellaneous Revenue	2,500

REVENUE FROM LOCAL SOURCES 3,257,941**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	2,284,288
7160 Tuition for Orphans Subsidy	26,000
7271 Special Education funds for School-Aged Pupils	345,556
7292 Pre-K Counts	161,500
7310 Transportation (Pupil and Nonpublic/CS)	330,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	111,699
7505 Ready to Learn Block Grant	76,871
7810 State Share of Social Security and Medicare Taxes	110,260
7820 State Share of Retirement Contributions	425,115

REVENUE FROM STATE SOURCES 3,881,289**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	270,948
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,065
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,500

REVENUE FROM FEDERAL SOURCES 342,513**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 7,481,743**

AUN: 112282004 Fannett-Metal SD

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

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Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,549,720

Amount of Tax Relief for Homestead Exclusions

\$112,628

Total Approx. Tax Revenue:

\$2,662,348

Approx. Tax Levy for Tax Rate Calculation:

\$2,802,206

Franklin

Perry

Total

	Franklin	Perry	Total
2015-16 Data			
a. Assessed Value	\$33,681,330	\$12,092,100	\$45,773,430
b. Real Estate Mills	79.5600	8.5000	
I. 2016-17 Data			
c. 2014 STEB Market Value	\$265,328,102	\$10,371,059	\$275,699,161
d. Assessed Value	\$34,619,560	\$11,804,200	\$46,423,760
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2015-16 Calculations			
f. 2015-16 Tax Levy	\$2,679,687	\$102,783	\$2,782,470
(a * b)			
2016-17 Calculations			
g. Percent of Total Market Value	96.23827%	3.76173%	100.00000%
II.			
h. Rebalanced 2015-16 Tax Levy	\$2,677,801	\$104,669	\$2,782,470
(f Total * g)			
i. Base Mills Subject to Index	79.5600	8.6559	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	94.80000%	94.80000%	94.80000%
k. Tax Levy Needed	\$2,696,795	\$105,411	\$2,802,206
(Approx. Tax Levy * g)			
I. 2016-17 Real Estate Tax Rate			
(k / d * 1000)	77.8900	8.9200	
III.			
m. Tax Levy Generated by Mills	\$2,696,518	\$105,293	\$2,801,811
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,689,183
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,549,345
(n * Est. Pct. Collection)			

AUN: 112282004 Fannett-Metal SD

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

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Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,549,720

Amount of Tax Relief for Homestead Exclusions

\$112,628

Total Approx. Tax Revenue:

\$2,662,348

Approx. Tax Levy for Tax Rate Calculation:

\$2,802,206

	Franklin	Perry	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	82.0263	8.9242	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,839,714	\$105,343	\$2,945,057
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$1,293	\$11,293	
Number of Homestead/Farmstead Properties	1098	37	1135
Median Assessed Value of Homestead Properties			\$133,550

AUN: 112282004 Fannett-Metal SD

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

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Act 1 Index (current): 3.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$2,549,720			
Amount of Tax Relief for Homestead Exclusions	<u>\$112,628</u>			
Total Approx. Tax Revenue:	\$2,662,348			
Approx. Tax Levy for Tax Rate Calculation:	\$2,802,206			

	Franklin	Perry		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$111,699	Lowering RE Tax Rate	\$0	\$111,699
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$929			\$929
Amount of Tax Relief from State/Local Sources					\$112,628

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>
Franklin	34,619,560	77.8900	2,696,518			94.80000%	
Perry	11,804,200	8.9200	105,293			94.80000%	
Totals:	46,423,760		2,801,811	- 112,628 =	2,689,183 X	94.80000% =	2,549,345

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		12,150
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	\$5.00	\$0.00	12,150
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			12,150
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	360,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	35,000
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
Total Current Act 511 Taxes – Proportional Assessments			395,000
Total Act 511, Current Taxes			407,150
Act 511 Tax Limit -->		275,699,161 X	12
		Market Value	Mills
			3,308,390
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2015-16 (Rebalanced)	2016-17	Percent Change in Rate			2015-16 (Rebalanced)	2016-17	
6111	<u>Current Real Estate Taxes</u>								
	Franklin	79.5600	77.8900	-2.08%	Yes	3.1%			
	Perry	8.6559	8.9200	3.06%	Yes	3.1%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.1%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%			
6142	Current Act 511 Occupation Taxes - Flat Rate					3.1%			
6143	Current Act 511 Local Services Taxes					3.1%			
6144	Current Act 511 Trailer Taxes					3.1%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.1%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.1%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.1%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%			
6152	Current Act 511 Occupation Taxes					3.1%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%			
6154	Current Act 511 Amusement Taxes					3.1%			
6155	Current Act 511 Business Privilege Taxes					3.1%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.1%			
6157	Current Act 511 Mercantile Taxes					3.1%			
6159	Current Act 511 Taxes, Other Proportional Assessments					3.1%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	3,532,953
1200 Special Programs - Elementary / Secondary	837,589
1300 Vocational Education	141,700
1400 Other Instructional Programs - Elementary / Secondary	87,954
1800 Pre-Kindergarten	156,600
Total Instruction	4,756,796
2000 Support Services	
2100 Support Services - Students	248,154
2200 Support Services - Instructional Staff	387,220
2300 Support Services - Administration	682,508
2400 Support Services - Pupil Health	167,144
2500 Support Services - Business	204,052
2600 Operation and Maintenance of Plant Services	502,693
2700 Student Transportation Services	441,150
2900 Other Support Services	5,400
Total Support Services	2,638,321
3000 Operation of Non-Instructional Services	
3200 Student Activities	127,409
Total Operation of Non-Instructional Services	127,409
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	72,428
Total Facilities Acquisition, Construction and Improvement Services	72,428
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	10,000
Total Other Expenditures and Financing Uses	10,000
Total Estimated Expenditures and Other Financing Uses	7,604,954

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,992,233
200 Personnel Services - Employee Benefits	1,321,223
300 Purchased Professional and Technical Services	63,000
400 Purchased Property Services	8,534
500 Other Purchased Services	110,563
600 Supplies	33,035
700 Property	4,365
Total Regular Programs - Elementary / Secondary	3,532,953
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	312,622
200 Personnel Services - Employee Benefits	182,981
300 Purchased Professional and Technical Services	245,920
500 Other Purchased Services	93,816
600 Supplies	1,850
700 Property	400
Total Special Programs - Elementary / Secondary	837,589
1300 Vocational Education	
300 Purchased Professional and Technical Services	13,000
500 Other Purchased Services	128,700
Total Vocational Education	141,700
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,400
200 Personnel Services - Employee Benefits	925
500 Other Purchased Services	84,629
Total Other Instructional Programs - Elementary / Secondary	87,954
1800 Pre-Kindergarten	
800 Other Objects	156,600
Total Pre-Kindergarten	156,600
Total Instruction	4,756,796
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	106,693
200 Personnel Services - Employee Benefits	60,061
300 Purchased Professional and Technical Services	79,500
500 Other Purchased Services	500
600 Supplies	1,400
Total Support Services - Students	248,154
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	51,758
200 Personnel Services - Employee Benefits	56,666

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	153,883
400 Purchased Property Services	1,000
500 Other Purchased Services	780
600 Supplies	43,733
700 Property	79,400
Total Support Services - Instructional Staff	387,220
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	329,454
200 Personnel Services - Employee Benefits	227,025
300 Purchased Professional and Technical Services	59,003
400 Purchased Property Services	11,168
500 Other Purchased Services	18,907
600 Supplies	26,960
800 Other Objects	9,991
Total Support Services - Administration	682,508
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	61,492
200 Personnel Services - Employee Benefits	43,372
300 Purchased Professional and Technical Services	59,350
400 Purchased Property Services	100
500 Other Purchased Services	100
600 Supplies	2,600
800 Other Objects	130
Total Support Services - Pupil Health	167,144
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	103,385
200 Personnel Services - Employee Benefits	78,027
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	975
600 Supplies	7,400
800 Other Objects	7,265
Total Support Services - Business	204,052
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	117,313
200 Personnel Services - Employee Benefits	82,223
300 Purchased Professional and Technical Services	19,945
400 Purchased Property Services	123,510
500 Other Purchased Services	53,075
600 Supplies	102,882
700 Property	1,500
800 Other Objects	2,245
Total Operation and Maintenance of Plant Services	502,693
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	437,150
600 Supplies	4,000

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	441,150
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,400
Total Other Support Services	5,400
Total Support Services	2,638,321
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	78,194
200 Personnel Services - Employee Benefits	30,445
300 Purchased Professional and Technical Services	120
500 Other Purchased Services	16,100
600 Supplies	2,550
Total Student Activities	127,409
Total Operation of Non-Instructional Services	127,409
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	72,428
Total Facilities Acquisition, Construction and Improvement Services	72,428
Total Facilities Acquisition, Construction and Improvement Services	72,428
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,000
Total Interfund Transfers - Out	10,000
Total Other Expenditures and Financing Uses	10,000
TOTAL EXPENDITURES	7,604,954

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Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	2,650,000	2,540,000
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	592,000	595,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	15,000	12,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	23,900	23,500
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	60,000	60,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	3,340,900	3,230,500

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

3,340,900

3,230,500

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	105,000	110,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	55,541	62,746
0599 Other Long-Term Liabilities		

Total General Fund	\$160,541	\$172,746
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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

\$160,541

\$172,746

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	\$160,541	\$172,746
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Account Description	Amounts
0810 Nonspendable Fund Balance	5,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,075,000
0840 Assigned Fund Balance	125,000
0850 Unassigned Fund Balance	866,829
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,066,829

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,071,829
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