

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

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

President of the Board - Original Signature Required

_____ Date

Secretary of the Board - Original Signature Required

_____ Date

Chief School Administrator - Original Signature Required

_____ Date

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ITEM **AMOUNTS**

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance 75,000

0820 Restricted Fund Balance

1,350,000

0830 Committed Fund Balance

2,926,735

0840 Assigned Fund Balance

1,337,760

0850 Unassigned Fund Balance

5,614,495

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

5,796,951

7000 Revenue from State Sources

13,770,434

8000 Revenue from Federal Sources

984,430

9000 Other Financing Sources

20,551,815

Total Estimated Revenues And Other Financing Sources

Total Estimated Fund Balance, Revenues, and Other Financing

26,166,310

Sources Available for Appropriation

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,128,579
6113 Public Utility Realty Taxes	6,400
6114 Payments in Lieu of Current Taxes - State / Local	7,800
6120 Current Per Capita Taxes, Section 679	20,000
6140 Current Act 511 Taxes - Flat Rate Assessments	28,000
6150 Current Act 511 Taxes - Proportional Assessments	1,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	375,173
6500 Earnings on Investments	3,000
6700 Revenues from LEA Activities	17,999
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	5,796,951
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,695,908
7160 Tuition for Orphans Subsidy	28,000
7220 Vocational Education	45,000
7240 Driver Education - Student	2,217
7271 Special Education funds for School-Aged Pupils	815,818
7292 Pre-K Counts	255,000
7310 Transportation (Pupil and Nonpublic/CS)	1,310,775
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	26,842
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	445,959
7505 Ready to Learn Block Grant	208,937
7810 State Share of Social Security and Medicare Taxes	385,669
7820 State Share of Retirement Contributions	1,530,309
REVENUE FROM STATE SOURCES	13,770,434
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	116,379
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	299,986
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	72,233
8517 NCLB, Title IV - 21st Century Schools	493,832
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	984,430
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,551,815

Approx. Tax Revenue from RE Taxes: \$4,128,579
 Amount of Tax Relief for Homestead Exclusions: \$445,959
 Total Approx. Tax Revenue: \$4,574,538
 Approx. Tax Levy for Tax Rate Calculation: \$5,032,798

Indiana Total

2015-16 Data	
a. Assessed Value	\$49,012,130
b. Real Estate Mills	102.1500
I. 2016-17 Data	
c. 2014 STEB Market Value	\$316,128,920
d. Assessed Value	\$49,268,700
e. Assessed Value of New Constr/ Renov	\$0

2015-16 Calculations	
f. 2015-16 Tax Levy (a * b)	\$5,006,589

2016-17 Calculations	
g. Percent of Total Market Value	100.000000%
h. Rebalanced 2015-16 Tax Levy	\$5,006,589
II. (f Total * g)	
i. Base Mills Subject to Index	101.6180
(h / a * 1000) if no reassessment	Yes
(h / (d-e) * 1000) if reassessment	Yes

Calculation of Tax Rates and Levies Generated	
j. Weighted Avg. Collection Percentage	90.00924%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$5,032,798
I. 2016-17 Real Estate Tax Rate	
(k / d * 1000)	102.1500
III.	
m. Tax Levy Generated by Mills	\$5,032,798
(l / 1000 * d)	\$4,586,839
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$4,128,579
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	

Act 1 Index (current): 3.5% | Act 1 Index (prior): 2.8%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$4,128,579
 Amount of Tax Relief for Homestead Exclusions: ~~\$445,952~~
 Total Approx. Tax Revenue: \$4,574,538
 Approx. Tax Levy for Tax Rate Calculation: \$5,032,798
 Indiana

Total

Index Maximums	Rate
p. Maximum Mills Based On Index (i * (1 + Index))	104.4633
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,146.771
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
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0
	\$5,146.771

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0
Number of Homestead/Farmstead Properties	
Median Assessed Value of Homestead Properties	\$11,610

Approx. Tax Revenue from RE Taxes: \$4,128,579
 Amount of Tax Relief for Homestead Exclusions \$445,959
 Total Approx. Tax Revenue: \$4,574,538
 Approx. Tax Levy for Tax Rate Calculation: \$5,032,798
 Indiana

Total

	Lowering RE Tax Rate	\$0	\$445,959	\$0	\$445,959
State Property Tax Reduction Allocation used for: Homestead Exclusions			\$445,959	\$0	\$445,959
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			\$0	\$0	\$0
Amount of Tax Relief from State/Local Sources			\$445,959		\$445,959

CODE

6111	<u>Current Real Estate Taxes</u>												<u>Net Tax Revenue Generated By Mills</u>
	<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>						
	Indiana	49,268,700	102.1500	5,032,798	445,959	4,586,839	90.00924%	X					4,128,579
Totals:		49,268,700		5,032,798	=	4,586,839	90.00924%	X	=				4,128,579

	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>
6120	Current Per Capita Taxes, Section 679	\$5.00												Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments													20,000
6141	Current Act 511 Per Capita Taxes													Estimated Revenue
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00												20,000
6143	Current Act 511 Local Services Taxes	\$0.00												0
6144	Current Act 511 Trailer Taxes	\$5.00												8,000
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00												0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00												0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00												0

	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>
6150	Total Current Act 511 Taxes - Flat Rate Assessments													28,000
	<u>Current Act 511 Taxes - Proportional Assessments</u>													<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.850%												1,135,000
6152	Current Act 511 Occupation Taxes	0.000%												0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%												65,000
6154	Current Act 511 Amusement Taxes	0.000%												0
6155	Current Act 511 Business Privilege Taxes	0.000%												0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0.000%												0
6157	Current Act 511 Mercantile Taxes	0.000%												0
6159	Current Act 511 Taxes, Other Proportional Assessments	0												0

Total	Current Act 511 Taxes - Proportional Assessments													1,200,000
Total Act 511, Current Taxes														1,228,000
														3,793,547
														(511 Limit)

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	Current Real Estate Taxes									
	Indiana									
6120	Current Per Capita Taxes, Section 679	101.6180	102.1500	0.53%	Yes	2.8%				
	Current Act 511 Taxes -- Flat Rate Assessments	\$5.00	\$5.00	0.00%	Yes	3.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6144	Current Act 511 Trailer Taxes					3.5%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.5%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.5%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.5%				
	Current Act 511 Taxes -- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.850%	0.850%	0.00%	Yes	3.5%				
6152	Current Act 511 Occupation Taxes					3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6154	Current Act 511 Amusement Taxes					3.5%				
6155	Current Act 511 Business Privilege Taxes					3.5%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.5%				
6157	Current Act 511 Mercantile Taxes					3.5%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.5%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,908,528
1200 Special Programs - Elementary / Secondary	2,780,639
1300 Vocational Education	858,117
1400 Other Instructional Programs - Elementary / Secondary	543,818
1500 Nonpublic School Programs	5,537
1800 Pre-Kindergarten	255,000
Total Instruction	13,351,639
2000 Support Services	
2100 Support Services - Students	488,922
2200 Support Services - Instructional Staff	454,277
2300 Support Services - Administration	1,156,567
2400 Support Services - Pupil Health	187,572
2500 Support Services - Business	317,684
2600 Operation and Maintenance of Plant Services	1,894,905
2700 Student Transportation Services	1,524,998
2800 Support Services - Central	302,898
2900 Other Support Services	34,802
Total Support Services	6,362,625
3000 Operation of Non-Instructional Services	
3200 Student Activities	501,386
3300 Community Services	4,065
Total Operation of Non-Instructional Services	505,451
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,122,767
5200 Interfund Transfers - Out	65,000
5900 Budgetary Reserve	10,000
Total Other Expenditures and Financing Uses	1,197,767
Total Estimated Expenditures and Other Financing Uses	21,417,482

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,735,853
200 Personnel Services - Employee Benefits	3,375,142
300 Purchased Professional and Technical Services	7,232
400 Purchased Property Services	26,079
500 Other Purchased Services	435,633
600 Supplies	327,859
700 Property	300
800 Other Objects	430
Total Regular Programs - Elementary / Secondary	8,908,528
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	892,869
200 Personnel Services - Employee Benefits	812,590
300 Purchased Professional and Technical Services	426,256
400 Purchased Property Services	600
500 Other Purchased Services	633,407
600 Supplies	14,449
700 Property	468
Total Special Programs - Elementary / Secondary	2,780,639
1300 Vocational Education	
100 Personnel Services - Salaries	270,597
200 Personnel Services - Employee Benefits	179,552
400 Purchased Property Services	3,200
500 Other Purchased Services	384,883
600 Supplies	18,159
700 Property	1,726
Total Vocational Education	858,117
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	44,192
200 Personnel Services - Employee Benefits	20,963
300 Purchased Professional and Technical Services	257,754
500 Other Purchased Services	24,309
600 Supplies	196,600
Total Other Instructional Programs - Elementary / Secondary	543,818
1500 Nonpublic School Programs	
400 Purchased Property Services	5,537
Total Nonpublic School Programs	5,537
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	156,437
200 Personnel Services - Employee Benefits	94,153
300 Purchased Professional and Technical Services	300
600 Supplies	4,110

Description	Amount
Total Pre-Kindergarten	255,000
Total Instruction	13,351,639
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	251,805
200 Personnel Services - Employee Benefits	193,086
300 Purchased Professional and Technical Services	31,956
400 Purchased Property Services	195
500 Other Purchased Services	4,510
600 Supplies	7,370
Total Support Services - Students	488,922
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	249,268
200 Personnel Services - Employee Benefits	146,526
300 Purchased Professional and Technical Services	2,775
400 Purchased Property Services	5,100
500 Other Purchased Services	16,505
600 Supplies	33,203
800 Other Objects	900
Total Support Services - Instructional Staff	454,277
2300 Support Services - Administration	
100 Personnel Services - Salaries	527,402
200 Personnel Services - Employee Benefits	384,460
300 Purchased Professional and Technical Services	83,434
400 Purchased Property Services	31,050
500 Other Purchased Services	50,610
600 Supplies	64,338
700 Property	1,000
800 Other Objects	14,273
Total Support Services - Administration	1,156,567
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	107,537
200 Personnel Services - Employee Benefits	64,016
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	1,750
500 Other Purchased Services	799
600 Supplies	5,345
800 Other Objects	125
Total Support Services - Pupil Health	187,572
2500 Support Services - Business	
100 Personnel Services - Salaries	169,096
200 Personnel Services - Employee Benefits	119,626
300 Purchased Professional and Technical Services	3,934

Description	Amount
400 Purchased Property Services	13,028
500 Other Purchased Services	5,600
600 Supplies	4,400
700 Property	1,200
800 Other Objects	800
Total Support Services - Business	317,684
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	510,941
200 Personnel Services - Employee Benefits	444,030
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	174,300
500 Other Purchased Services	101,316
600 Supplies	659,318
700 Property	4,000
Total Operation and Maintenance of Plant Services	1,894,905
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	1,523,998
Total Student Transportation Services	1,524,998
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	156,686
500 Other Purchased Services	40,000
600 Supplies	24,860
700 Property	81,352
Total Support Services - Central	302,898
2900 <u>Other Support Services</u>	
500 Other Purchased Services	34,602
600 Supplies	200
Total Other Support Services	34,802
Total Support Services	6,362,625
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	185,577
200 Personnel Services - Employee Benefits	45,639
300 Purchased Professional and Technical Services	45,330
400 Purchased Property Services	14,850
500 Other Purchased Services	109,476
600 Supplies	42,004
700 Property	30,400
800 Other Objects	28,110
Total Student Activities	501,386
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	565

Description	Amount
600 Supplies	2,000
Total Community Services	4,065
Total Operation of Non-Instructional Services	605,451
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,122,767
Total Debt Service / Other Expenditures and Financing Uses	1,122,767
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	65,000
Total Interfund Transfers - Out	65,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	10,000
Total Budgetary Reserve	10,000
Total Other Expenditures and Financing Uses	1,197,767
TOTAL EXPENDITURES	21,417,482

Cash and Short-Term Investments

General Fund	7,784,800	<u>06/30/2016 Estimate</u>	7,585,500	<u>06/30/2017 Projection</u>
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	41,000		20,000	
Debt Service Fund	5,000		5,000	
Food Service / Cafeteria Operations Fund	30,000		35,000	
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				
Total Cash and Short-Term Investments	7,860,800		7,645,500	

Long-Term Investments

General Fund		<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
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

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

7,860,800

7,645,500

2016-2017 Final General Fund Budget (PDE-2028)

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	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Long-Term Indebtedness		
General Fund		
0510 Bonds Payable	16,494,091	23,894,091
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	500,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,371,269	1,265,000
0599 Other Long-Term Liabilities		
Total General Fund	18,365,360	25,659,091
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		

2016-2017 Final General Fund Budget (PDE-2028)

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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

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
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		

2016-2017 Final General Fund Budget (PDE-2028)

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06/30/2016 Estimate 06/30/2017 Projection

Long-Term Indebtedness

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

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
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	18,365,360	25,659,091
Total Long-Term Indebtedness		

2016-2017 Final General Fund Budget (PDE-2028)

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	06/30/2016 Estimate	06/30/2017 Projection
Short-Term Payables		
General Fund	400,000	400,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	400,000	400,000
TOTAL INDEBTEDNESS	18,765,360	26,059,091

Account Description	Amounts
0810 Nonspendable Fund Balance	75,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,350,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,398,828
Total Ending Fund Balance - Committed, Assigned, and Unassigned	4,823,828
5900 Budgetary Reserve	10,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	4,833,828