

# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

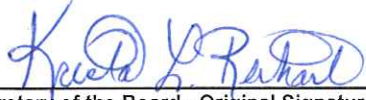
Date of Adoption of the General Fund Budget: 06/22/2016



President of the Board - Original Signature Required

6/22/16

Date



Secretary of the Board - Original Signature Required

6/22/16

Date



Chief School Administrator - Original Signature Required

6/22/16

Date

Brad Howe

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Juniata Valley SD	COUNTY : Huntingdon	AUN : 111312804
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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.

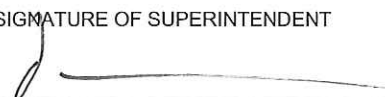
Total Budgeted Expenditures	\$11802666
Ending Unassigned Fund Balance	\$1129949
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.6%

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 06/22/2016
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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)

<b>School District Name :</b> Juniata Valley SD	<b>County :</b> Huntingdon	<b>AUN Number :</b> 111312804
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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> 05/11/2016
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<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	106,511
0820 Restricted Fund Balance	
0830 Committed Fund Balance	600,000
0840 Assigned Fund Balance	1,395,272
0850 Unassigned Fund Balance	1,178,049
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>3,173,321</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	3,912,947
7000 Revenue from State Sources	7,530,165
8000 Revenue from Federal Sources	276,889
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>11,720,001</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>14,893,322</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,385,678
6113 Public Utility Realty Taxes	4,150
6114 Payments in Lieu of Current Taxes - State / Local	23,319
6120 Current Per Capita Taxes, Section 679	13,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	570,000
6140 Current Act 511 Taxes - Flat Rate Assessments	13,000
6150 Current Act 511 Taxes - Proportional Assessments	475,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	235,500
6500 Earnings on Investments	2,000
6700 Revenues from LEA Activities	28,550
6800 Revenues from Intermediary Sources / Pass-Through Funds	131,950
6910 Rentals	1,300
6940 Tuition from Patrons	9,000
6990 Refunds and Other Miscellaneous Revenue	20,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>3,912,947</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	4,911,980
7160 Tuition for Orphans Subsidy	15,000
7220 Vocational Education	55,000
7271 Special Education funds for School-Aged Pupils	505,550
7310 Transportation (Pupil and Nonpublic/CS)	437,325
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	190,551
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,500
7340 State Property Tax Reduction Allocation	210,048
7505 Ready to Learn Block Grant	142,555
7810 State Share of Social Security and Medicare Taxes	218,960
7820 State Share of Retirement Contributions	829,696
<b>REVENUE FROM STATE SOURCES</b>	<b>7,530,165</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	167,304
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	35,151
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	72,934

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,500
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>276,889</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>11,720,001</b>
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Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$2,385,678
Amount of Tax Relief for Homestead Exclusions	<u>\$630,048</u>
Total Approx. Tax Revenue:	\$3,015,726
Approx. Tax Levy for Tax Rate Calculation:	\$3,295,610

Huntingdon

Total

2015-16 Data		
a. Assessed Value	\$65,803,520	\$65,803,520
b. Real Estate Mills	48.5000	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$274,848,967	\$274,848,967
d. Assessed Value	\$65,780,640	\$65,780,640
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy	\$3,191,471	\$3,191,471
(a * b)		
<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$3,191,471	\$3,191,471
(f Total * g)		
i. Base Mills Subject to Index	48.5000	
(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	89.50000%	89.50000%
k. Tax Levy Needed	\$3,295,610	\$3,295,610
(Approx. Tax Levy * g)		
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>50.1000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,295,610	\$3,295,610
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,665,562
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,385,678
(n * Est. Pct. Collection)		

AUN: 111312804 Juniata Valley SD

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

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Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$2,385,678</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$630,048</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$3,015,726</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$3,295,610</b>

<b>Huntingdon</b>	<b>Total</b>
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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	50.1490	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,298,833	\$3,298,833
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
Assessed Value Exclusion per Homestead	\$7,884	
<b>V.</b> Number of Homestead/Farmstead Properties	1636	1636
Median Assessed Value of Homestead Properties		\$25,920

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AUN: 111312804 Juniata Valley SD

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

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Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$2,385,678</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$630,048</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$3,015,726</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$3,295,610</b>

<b>Huntingdon</b>	<b>Total</b>
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Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$420,000	Lowering RE Tax Rate	\$0	\$420,000
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$210,048	Lowering RE Tax Rate	\$0	\$210,048
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$630,048</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>
Huntingdon	65,780,640	50.1000	3,295,610			89.50000%	
<b>Totals:</b>	<b>65,780,640</b>		<b>3,295,610</b>	630,048 =	2,665,562 X	89.50000% =	2,385,678

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			13,000
6130 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Current Act 1 Earned Income Taxes	0.700%	0.000%	593,750	570,000
<b>Total Current Taxpayer Relief Taxes – Proportional Assessments</b>			<b>593,750</b>	<b>570,000</b>
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	13,500	13,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>13,500</b>	<b>13,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.550%	0.000%	453,125	435,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	40,000	40,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>493,125</b>	<b>475,000</b>
<b>Total Act 511, Current Taxes</b>				<b>488,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>274,848,967 X</b>	<b>12</b>	<b>3,298,188</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Huntingdon	48.5000	50.1000	3.30%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	0.700%	0.700%	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.4%				
6143	Current Act 511 Local Services Taxes					3.4%				
6144	Current Act 511 Trailer Taxes					3.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.550%	10.00%	No	3.4%				
6152	Current Act 511 Occupation Taxes					3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6154	Current Act 511 Amusement Taxes					3.4%				
6155	Current Act 511 Business Privilege Taxes					3.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.4%				
6157	Current Act 511 Mercantile Taxes					3.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	4,408,605
1200 Special Programs - Elementary / Secondary	1,715,531
1300 Vocational Education	484,511
1400 Other Instructional Programs - Elementary / Secondary	32,699
<b>Total Instruction</b>	<b>6,641,346</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	260,710
2200 Support Services - Instructional Staff	521,231
2300 Support Services - Administration	963,360
2400 Support Services - Pupil Health	105,830
2500 Support Services - Business	187,164
2600 Operation and Maintenance of Plant Services	851,664
2700 Student Transportation Services	609,000
2800 Support Services - Central	100
<b>Total Support Services</b>	<b>3,499,059</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	378,516
<b>Total Operation of Non-Instructional Services</b>	<b>378,516</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,108,745
5200 Interfund Transfers - Out	125,000
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>1,283,745</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>11,802,666</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,456,468
200 Personnel Services - Employee Benefits	1,618,811
300 Purchased Professional and Technical Services	51,836
400 Purchased Property Services	8,038
500 Other Purchased Services	175,645
600 Supplies	56,250
700 Property	41,557
<b>Total Regular Programs - Elementary / Secondary</b>	<b>4,408,605</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	685,593
200 Personnel Services - Employee Benefits	565,674
300 Purchased Professional and Technical Services	171,729
400 Purchased Property Services	1,000
500 Other Purchased Services	243,430
600 Supplies	30,300
700 Property	17,805
<b>Total Special Programs - Elementary / Secondary</b>	<b>1,715,531</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	147,876
200 Personnel Services - Employee Benefits	95,624
300 Purchased Professional and Technical Services	200
500 Other Purchased Services	231,040
600 Supplies	5,100
700 Property	4,671
<b>Total Vocational Education</b>	<b>484,511</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,500
200 Personnel Services - Employee Benefits	1,699
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	500
500 Other Purchased Services	5,000
600 Supplies	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>32,699</b>
<b>Total Instruction</b>	<b>6,641,346</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	132,037
200 Personnel Services - Employee Benefits	89,813
300 Purchased Professional and Technical Services	35,560
500 Other Purchased Services	900
600 Supplies	2,400

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>260,710</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	204,636
200 Personnel Services - Employee Benefits	162,356
300 Purchased Professional and Technical Services	44,568
500 Other Purchased Services	12,422
600 Supplies	88,149
700 Property	8,500
800 Other Objects	600
<b>Total Support Services - Instructional Staff</b>	<b>521,231</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	474,896
200 Personnel Services - Employee Benefits	301,378
300 Purchased Professional and Technical Services	91,820
400 Purchased Property Services	350
500 Other Purchased Services	69,350
600 Supplies	20,266
800 Other Objects	5,300
<b>Total Support Services - Administration</b>	<b>963,360</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	68,325
200 Personnel Services - Employee Benefits	33,205
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	300
600 Supplies	2,000
<b>Total Support Services - Pupil Health</b>	<b>105,830</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	103,766
200 Personnel Services - Employee Benefits	80,648
500 Other Purchased Services	2,500
800 Other Objects	250
<b>Total Support Services - Business</b>	<b>187,164</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	255,020
200 Personnel Services - Employee Benefits	158,793
300 Purchased Professional and Technical Services	14,475
400 Purchased Property Services	201,450
500 Other Purchased Services	45,300
600 Supplies	176,626
<b>Total Operation and Maintenance of Plant Services</b>	<b>851,664</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	1,200
500 Other Purchased Services	602,000
600 Supplies	5,700

<u>Description</u>	<u>Amount</u>
700 Property	100
<b>Total Student Transportation Services</b>	<b>609,000</b>
<b>2800 <u>Support Services - Central</u></b>	
300 Purchased Professional and Technical Services	100
<b>Total Support Services - Central</b>	<b>100</b>
<b>Total Support Services</b>	<b>3,499,059</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	197,282
200 Personnel Services - Employee Benefits	60,615
300 Purchased Professional and Technical Services	30,100
500 Other Purchased Services	50,000
600 Supplies	16,875
700 Property	15,694
800 Other Objects	7,950
<b>Total Student Activities</b>	<b>378,516</b>
<b>Total Operation of Non-Instructional Services</b>	<b>378,516</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	296,632
900 Other Uses of Funds	812,113
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>1,108,745</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	125,000
<b>Total Interfund Transfers - Out</b>	<b>125,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	50,000
<b>Total Budgetary Reserve</b>	<b>50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>1,283,745</b>
<b>TOTAL EXPENDITURES</b>	<b>11,802,666</b>

LEA : 111312804 Juniata Valley SD

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**Cash and Short-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	3,442,353	3,442,353
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	417,288	374,181
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400	400
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>3,860,041</b>	<b>3,816,934</b>

**Long-Term Investments**

**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		



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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** **3,860,041** **3,816,934**

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

**General Fund**

0510 Bonds Payable	12,030,000	11,225,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	31,859	24,746
0540 Accumulated Compensated Absences	310,000	315,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	155,267	195,000
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$12,527,126</b>	<b>\$11,759,746</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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**

**\$12,527,126**

**\$11,759,746**

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$12,527,126</b>	<b>\$11,759,746</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	106,511
0820 Restricted Fund Balance	
0830 Committed Fund Balance	600,000
0840 Assigned Fund Balance	1,360,707
0850 Unassigned Fund Balance	1,129,949
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,090,656</b>
 <b>5900 Budgetary Reserve</b>	 <b>50,000</b>
 <b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	 <b>\$3,247,167</b>