

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Mike J Braun

(215)736-5932

Extn :

Contact Person

Telephone

Extension

mbraun@mv.org

Email Address

**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 : Morrisville Borough SD	County : Bucks	AUN Number : 122097203
---	--------------------------	----------------------------------

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
--	-------------

**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Morrisville Borough SD	COUNTY : Bucks	AUN : 122097203
---	-------------------	--------------------

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	\$19149772
Ending Unassigned Fund Balance	\$95000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.5%

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
-----------------------------	------

DUE DATE: AUGUST 15, 2016

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,586,414
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	90,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>2,676,414</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	12,236,237
7000 Revenue from State Sources	6,031,418
8000 Revenue from Federal Sources	882,117
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>19,149,772</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>21,826,186</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,223,771
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	13,000
6150 Current Act 511 Taxes - Proportional Assessments	100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	603,495
6500 Earnings on Investments	7,700
6700 Revenues from LEA Activities	2,228
6800 Revenues from Intermediary Sources / Pass-Through Funds	189,006
6910 Rentals	28,500
6960 Services Provided Other Local Governmental Units / LEAs	21,647
6990 Refunds and Other Miscellaneous Revenue	26,890
REVENUE FROM LOCAL SOURCES	12,236,237
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,212,623
7160 Tuition for Orphans Subsidy	45,598
7271 Special Education funds for School-Aged Pupils	710,292
7292 Pre-K Counts	239,967
7310 Transportation (Pupil and Nonpublic/CS)	49,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	8,113
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,468
7340 State Property Tax Reduction Allocation	386,693
7360 Safe Schools	30,000
7810 State Share of Social Security and Medicare Taxes	254,560
7820 State Share of Retirement Contributions	1,073,104
REVENUE FROM STATE SOURCES	6,031,418
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	155,454
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,369
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	14,540
8517 NCLB, Title IV - 21st Century Schools	488,480
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	103,274
REVENUE FROM FEDERAL SOURCES	882,117
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,149,772

Act 1 Index (current): 2.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,223,771	
Amount of Tax Relief for Homestead Exclusions	<u>\$386,693</u>	
Total Approx. Tax Revenue:	\$11,610,464	
Approx. Tax Levy for Tax Rate Calculation:	\$12,201,189	

	Bucks	Total
<hr/>		
2015-16 Data		
a. Assessed Value	\$61,822,890	\$61,822,890
b. Real Estate Mills	192.1900	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$501,991,638	\$501,991,638
d. Assessed Value	\$61,756,130	\$61,756,130
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2015-16 Calculations		
f. 2015-16 Tax Levy	\$11,881,741	\$11,881,741
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2015-16 Tax Levy	\$11,881,741	\$11,881,741
(f Total * g)		
i. Base Mills Subject to Index	192.1900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$12,201,189	\$12,201,189
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	197.5705	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,201,189	\$12,201,189
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,814,496
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,223,771
(n * Est. Pct. Collection)		

AUN: 122097203 Morrisville Borough SD

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

Printed 5/17/2016 9:36:33 AM

Page - 2 of 3

Act 1 Index (current): 2.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,223,771	
Amount of Tax Relief for Homestead Exclusions	<u>\$386,693</u>	
Total Approx. Tax Revenue:	\$11,610,464	
Approx. Tax Levy for Tax Rate Calculation:	\$12,201,189	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	197.5713	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,201,239	\$12,201,239
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$1,067	
Number of Homestead/Farmstead Properties	1871	1871
Median Assessed Value of Homestead Properties		\$18,087

AUN: 122097203 Morrisville Borough SD

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

Printed 5/17/2016 9:36:33 AM

Page - 3 of 3

Act 1 Index (current): 2.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,223,771
Amount of Tax Relief for Homestead Exclusions	<u>\$386,693</u>
Total Approx. Tax Revenue:	\$11,610,464
Approx. Tax Levy for Tax Rate Calculation:	\$12,201,189
	Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$386,693	Lowering RE Tax Rate	\$0	\$386,693
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$386,693

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Bucks	61,756,130	197.5705	12,201,189			95.00000%	
Totals:	61,756,130		12,201,189	386,693	11,814,496	95.00000%	11,223,771

	<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%	100,000	100,000
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 100,000 100,000

Total Act 511, Current Taxes 100,000

Act 511 Tax Limit -->	501,991,638	12	6,023,900
	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> Bucks	192.1900	197.5705	2.80%	Yes	2.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.8%				
6141	Current Act 511 Per Capita Taxes					2.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.8%				
6143	Current Act 511 Local Services Taxes					2.8%				
6144	Current Act 511 Trailer Taxes					2.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.8%				
6151	Current Act 511 Earned Income Taxes					2.8%				
6152	Current Act 511 Occupation Taxes					2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6154	Current Act 511 Amusement Taxes					2.8%				
6155	Current Act 511 Business Privilege Taxes					2.8%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.8%				
6157	Current Act 511 Mercantile Taxes					2.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,308,907
1200 Special Programs - Elementary / Secondary	4,718,834
1300 Vocational Education	745,545
1400 Other Instructional Programs - Elementary / Secondary	14,564
1800 Pre-Kindergarten	313,281
Total Instruction	13,101,131
2000 Support Services	
2100 Support Services - Students	695,497
2200 Support Services - Instructional Staff	77,283
2300 Support Services - Administration	1,122,198
2400 Support Services - Pupil Health	173,710
2500 Support Services - Business	380,531
2600 Operation and Maintenance of Plant Services	1,363,113
2700 Student Transportation Services	496,220
2800 Support Services - Central	393,651
2900 Other Support Services	12,000
Total Support Services	4,714,203
3000 Operation of Non-Instructional Services	
3200 Student Activities	417,001
Total Operation of Non-Instructional Services	417,001
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	917,437
Total Other Expenditures and Financing Uses	917,437
Total Estimated Expenditures and Other Financing Uses	19,149,772

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,012,385
200 Personnel Services - Employee Benefits	2,297,612
300 Purchased Professional and Technical Services	221,468
400 Purchased Property Services	40,000
500 Other Purchased Services	537,480
600 Supplies	173,426
700 Property	7,500
800 Other Objects	19,036
Total Regular Programs - Elementary / Secondary	7,308,907
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,391,153
200 Personnel Services - Employee Benefits	816,516
300 Purchased Professional and Technical Services	1,450,000
500 Other Purchased Services	1,034,420
600 Supplies	24,790
700 Property	1,955
Total Special Programs - Elementary / Secondary	4,718,834
1300 Vocational Education	
100 Personnel Services - Salaries	93,789
200 Personnel Services - Employee Benefits	46,241
400 Purchased Property Services	250
500 Other Purchased Services	600,765
600 Supplies	3,500
700 Property	1,000
Total Vocational Education	745,545
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,082
200 Personnel Services - Employee Benefits	1,646
300 Purchased Professional and Technical Services	5,412
500 Other Purchased Services	2,424
Total Other Instructional Programs - Elementary / Secondary	14,564
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	92,780
200 Personnel Services - Employee Benefits	42,501
300 Purchased Professional and Technical Services	152,680
400 Purchased Property Services	5,600
500 Other Purchased Services	1,275
600 Supplies	14,523
700 Property	3,922
Total Pre-Kindergarten	313,281
Total Instruction	13,101,131

<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	326,835
200 Personnel Services - Employee Benefits	159,529
300 Purchased Professional and Technical Services	181,136
400 Purchased Property Services	3,175
500 Other Purchased Services	13,722
600 Supplies	8,300
700 Property	2,000
800 Other Objects	800
Total Support Services - Students	695,497
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	50,616
200 Personnel Services - Employee Benefits	26,667
Total Support Services - Instructional Staff	77,283
2300 Support Services - Administration	
100 Personnel Services - Salaries	558,179
200 Personnel Services - Employee Benefits	337,994
300 Purchased Professional and Technical Services	162,450
400 Purchased Property Services	250
500 Other Purchased Services	37,625
600 Supplies	12,200
700 Property	5,500
800 Other Objects	8,000
Total Support Services - Administration	1,122,198
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	101,560
200 Personnel Services - Employee Benefits	61,450
300 Purchased Professional and Technical Services	5,900
400 Purchased Property Services	200
500 Other Purchased Services	400
600 Supplies	4,100
800 Other Objects	100
Total Support Services - Pupil Health	173,710
2500 Support Services - Business	
300 Purchased Professional and Technical Services	350,000
400 Purchased Property Services	4,780
500 Other Purchased Services	5,788
600 Supplies	14,233
700 Property	1,500
800 Other Objects	4,230
Total Support Services - Business	380,531
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	457,626

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	284,349
300 Purchased Professional and Technical Services	45,466
400 Purchased Property Services	319,537
500 Other Purchased Services	109,743
600 Supplies	124,892
700 Property	20,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	1,363,113
2700 Student Transportation Services	
100 Personnel Services - Salaries	53,010
200 Personnel Services - Employee Benefits	40,622
300 Purchased Professional and Technical Services	1,330
500 Other Purchased Services	389,258
600 Supplies	12,000
Total Student Transportation Services	496,220
2800 Support Services - Central	
100 Personnel Services - Salaries	106,377
200 Personnel Services - Employee Benefits	69,801
300 Purchased Professional and Technical Services	19,959
500 Other Purchased Services	1,000
600 Supplies	103,614
700 Property	91,900
800 Other Objects	1,000
Total Support Services - Central	393,651
2900 Other Support Services	
500 Other Purchased Services	12,000
Total Other Support Services	12,000
Total Support Services	4,714,203
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	123,420
200 Personnel Services - Employee Benefits	41,333
300 Purchased Professional and Technical Services	119,682
400 Purchased Property Services	9,391
500 Other Purchased Services	63,175
600 Supplies	50,000
800 Other Objects	10,000
Total Student Activities	417,001
Total Operation of Non-Instructional Services	417,001
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	297,437
900 Other Uses of Funds	620,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	917,437
Total Other Expenditures and Financing Uses	917,437
TOTAL EXPENDITURES	19,149,772

Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	3,500,000	3,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	100,000	100,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	20,000
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	3,620,000	3,620,000
--	------------------	------------------

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		

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

3,620,000

3,620,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund		
0510 Bonds Payable	5,752,000	5,131,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	400,000	400,000
0550 Authority Lease Obligations	165,000	112,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities	190,000	97,000
Total General Fund	6,507,000	5,740,000

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

6,507,000

5,740,000

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	6,507,000	5,740,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,581,414
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	95,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	2,676,414
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	2,676,414