

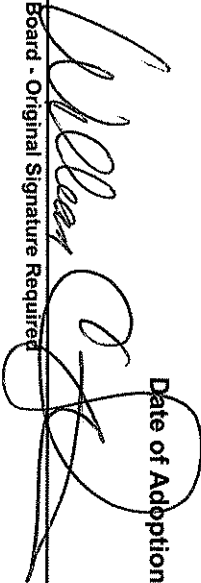
# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

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

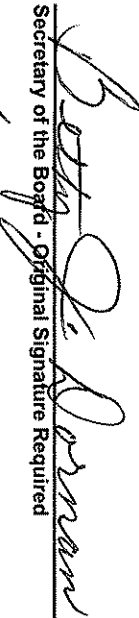
President of the Board - Original Signature Required



Date

6/22/16

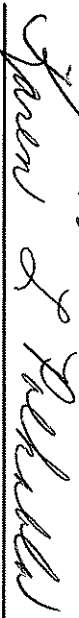
Secretary of the Board - Original Signature Required



Date

6-22-2016

Chief School Administrator - Original Signature Required



Date

6-22-2016

Randall Skrinjorich

(724)258-9329

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Telephone

Extension

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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 : Ringold SD	County : Washington	AUN Number : 101637002
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-18-2016
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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 : Ringgold SD	COUNTY : Washington	AUN : 101637002
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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	\$42799675
Ending Unassigned Fund Balance	\$3154177
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.4%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes     

No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT <i>Karen L. Palchak</i>	DATE 7-7-2016
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DUE DATE: AUGUST 15, 2016

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,225,935
0850 Unassigned Fund Balance	3,154,177
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>4,380,112</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	20,369,108
7000 Revenue from State Sources	21,410,567
8000 Revenue from Federal Sources	920,000
9000 Other Financing Sources	100,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>42,799,675</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>47,179,787</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	15,995,000
6112 Interim Real Estate Taxes	17,500
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6120 Current Per Capita Taxes, Section 679	74,500
6140 Current Act 511 Taxes - Flat Rate Assessments	104,500
6150 Current Act 511 Taxes - Proportional Assessments	2,736,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	925,000
6500 Earnings on Investments	25,008
6700 Revenues from LEA Activities	45,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	340,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	1,000
6990 Refunds and Other Miscellaneous Revenue	30,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>20,369,108</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	13,186,000
7160 Tuition for Orphans Subsidy	15,000
7240 Driver Education - Student	3,000
7271 Special Education funds for School-Aged Pupils	1,955,447
7310 Transportation (Pupil and Nonpublic/CS)	1,650,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	144,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	57,000
7340 State Property Tax Reduction Allocation	1,219,590
7810 State Share of Social Security and Medicare Taxes	649,523
7820 State Share of Retirement Contributions	2,531,007
<b>REVENUE FROM STATE SOURCES</b>	<b>21,410,567</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	670,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	200,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>920,000</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9340 Debt Service Fund Transfers	100,000
<b>OTHER FINANCING SOURCES</b>	<b>100,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>42,799,675</b>

AUN: 101637002 Ringgold SD

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

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Page - 1 of 3

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$15,995,000
Amount of Tax Relief for Homestead Exclusions	<u>\$1,219,590</u>
Total Approx. Tax Revenue:	\$17,214,590
Approx. Tax Levy for Tax Rate Calculation:	\$18,529,020

Washington

Total

<b>2015-16 Data</b>		
a. Assessed Value	\$145,620,954	\$145,620,954
b. Real Estate Mills	125.0000	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$1,085,547,788	\$1,085,547,788
d. Assessed Value	\$145,897,795	\$145,897,795
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy	\$18,202,619	\$18,202,619
(a * b)		
<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$18,202,619	\$18,202,619
(f Total * g)		
i. Base Mills Subject to Index	125.0000	
(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	92.40628%	92.40628%
k. Tax Levy Needed	\$18,529,020	\$18,529,020
(Approx. Tax Levy * g)		
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>127.0000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,529,020	\$18,529,020
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,309,430
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,995,000
(n * Est. Pct. Collection)		

AUN: 101637002 Ringgold SD

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

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Page - 2 of 3

Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$15,995,000</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,219,590</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$17,214,590</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$18,529,020</b>	
	<b>Washington</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	129.0000	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,820,816	\$18,820,816
<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>		
V. Assessed Value Exclusion per Homestead	\$1,347	
Number of Homestead/Farmstead Properties	7171	7171
Median Assessed Value of Homestead Properties		\$10,196

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AUN: 101637002 Ringgold SD

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

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Page - 3 of 3

Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$15,995,000</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,219,590</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$17,214,590</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$18,529,020</b>
	<b>Washington</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,219,590	Lowering RE Tax Rate	\$0	\$1,219,590
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,219,590</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>
Washington	145,897,795	127.0000	18,529,020			92.40628%	
<b>Totals:</b>	<b>145,897,795</b>		<b>18,529,020</b>	- 1,219,590	= 17,309,430	X 92.40628%	= 15,995,000

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		74,500
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	74,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	30,000
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 104,500 104,500**

	<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	0.500%	0.000%	2,440,000	2,440,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	201,000	201,000
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	5.0000	0.000	95,000	95,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 2,736,000 2,736,000**

**Total Act 511, Current Taxes 2,840,500**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,085,547,788 X</b>	<b>12</b>	<b>13,026,573</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2015-16 (Rebalanced)	2016-17	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
6111	<u>Current Real Estate Taxes</u>									
	Washington	125.0000	127.0000	1.60%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.2%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.2%				
6144	Current Act 511 Trailer Taxes					3.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.2%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6152	Current Act 511 Occupation Taxes					3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6154	Current Act 511 Amusement Taxes					3.2%				
6155	Current Act 511 Business Privilege Taxes					3.2%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.2%				
6157	Current Act 511 Mercantile Taxes	5	5.000	0.00%	Yes	3.2%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.2%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,053,418
1200 Special Programs - Elementary / Secondary	5,223,970
1300 Vocational Education	1,332,562
1400 Other Instructional Programs - Elementary / Secondary	519,435
<b>Total Instruction</b>	<b>23,129,385</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,057,108
2200 Support Services - Instructional Staff	538,459
2300 Support Services - Administration	2,902,837
2400 Support Services - Pupil Health	373,948
2500 Support Services - Business	707,065
2600 Operation and Maintenance of Plant Services	4,760,788
2700 Student Transportation Services	3,042,483
2800 Support Services - Central	586,639
2900 Other Support Services	32,000
<b>Total Support Services</b>	<b>14,001,327</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	835,963
3300 Community Services	8,000
<b>Total Operation of Non-Instructional Services</b>	<b>843,963</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,150,000
5200 Interfund Transfers - Out	675,000
<b>Total Other Expenditures and Financing Uses</b>	<b>4,825,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>42,799,675</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,482,509
200 Personnel Services - Employee Benefits	5,991,792
300 Purchased Professional and Technical Services	166,410
400 Purchased Property Services	84,500
500 Other Purchased Services	740,407
600 Supplies	516,890
700 Property	67,960
800 Other Objects	2,950
<b>Total Regular Programs - Elementary / Secondary</b>	<b>16,053,418</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,965,869
200 Personnel Services - Employee Benefits	1,335,408
300 Purchased Professional and Technical Services	920,997
400 Purchased Property Services	5,300
500 Other Purchased Services	955,146
600 Supplies	28,025
700 Property	10,400
800 Other Objects	2,825
<b>Total Special Programs - Elementary / Secondary</b>	<b>5,223,970</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	307,700
200 Personnel Services - Employee Benefits	238,262
400 Purchased Property Services	2,000
500 Other Purchased Services	743,500
600 Supplies	29,500
700 Property	11,600
<b>Total Vocational Education</b>	<b>1,332,562</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	89,425
200 Personnel Services - Employee Benefits	34,873
300 Purchased Professional and Technical Services	141,787
400 Purchased Property Services	400
500 Other Purchased Services	210,600
600 Supplies	42,350
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>519,435</b>
<b>Total Instruction</b>	<b>23,129,385</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	456,559
200 Personnel Services - Employee Benefits	321,564
300 Purchased Professional and Technical Services	246,810

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,950
600 Supplies	29,050
700 Property	100
800 Other Objects	75
<b>Total Support Services - Students</b>	<b>1,057,108</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	297,491
200 Personnel Services - Employee Benefits	185,768
300 Purchased Professional and Technical Services	25,400
400 Purchased Property Services	200
500 Other Purchased Services	4,400
600 Supplies	23,100
700 Property	2,000
800 Other Objects	100
<b>Total Support Services - Instructional Staff</b>	<b>538,459</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,475,236
200 Personnel Services - Employee Benefits	1,015,411
300 Purchased Professional and Technical Services	301,500
400 Purchased Property Services	3,700
500 Other Purchased Services	47,990
600 Supplies	20,900
700 Property	6,500
800 Other Objects	31,600
<b>Total Support Services - Administration</b>	<b>2,902,837</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	164,736
200 Personnel Services - Employee Benefits	124,562
300 Purchased Professional and Technical Services	61,200
500 Other Purchased Services	300
600 Supplies	22,250
700 Property	900
<b>Total Support Services - Pupil Health</b>	<b>373,948</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	336,337
200 Personnel Services - Employee Benefits	255,728
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	11,500
500 Other Purchased Services	67,000
600 Supplies	10,000
700 Property	4,500
800 Other Objects	10,000
<b>Total Support Services - Business</b>	<b>707,065</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,796,207

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,299,651
300 Purchased Professional and Technical Services	42,800
400 Purchased Property Services	755,100
500 Other Purchased Services	294,500
600 Supplies	468,030
700 Property	87,000
800 Other Objects	17,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>4,760,788</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	1,024,755
200 Personnel Services - Employee Benefits	657,878
400 Purchased Property Services	16,600
500 Other Purchased Services	729,500
600 Supplies	587,150
700 Property	15,600
800 Other Objects	11,000
<b>Total Student Transportation Services</b>	<b>3,042,483</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	189,673
200 Personnel Services - Employee Benefits	160,556
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	6,000
600 Supplies	71,000
700 Property	108,910
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>586,639</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	32,000
<b>Total Other Support Services</b>	<b>32,000</b>
<b>Total Support Services</b>	<b>14,001,327</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	405,031
200 Personnel Services - Employee Benefits	189,332
400 Purchased Property Services	17,300
500 Other Purchased Services	101,000
600 Supplies	82,400
700 Property	19,000
800 Other Objects	21,900
<b>Total Student Activities</b>	<b>835,963</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	8,000
<b>Total Community Services</b>	<b>8,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>843,963</b>

<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,300,000
900 Other Uses of Funds	2,850,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>4,150,000</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	675,000
<b>Total Interfund Transfers - Out</b>	<b>675,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>4,825,000</b>
<b>TOTAL EXPENDITURES</b>	<b>42,799,675</b>



LEA : 101637002 Ringgold SD

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**Cash and Short-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	8,000,000	8,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,000,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund	10,025,000	10,700,000
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	1,450,000	1,450,000
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>20,495,000</b>	<b>21,170,000</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**

**20,495,000**

**21,170,000**

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

**General Fund**

0510 Bonds Payable	49,835,351	59,535,351
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	680,000	700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,242,857	4,242,857
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$54,758,208</b>	<b>\$64,478,208</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**

**\$54,758,208**

**\$64,478,208**

**Short-Term Payables**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	3,700,000	3,700,000
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	200,000	200,000
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		
<b>Total Short-Term Payables</b>	<b>\$3,900,000</b>	<b>\$3,900,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$58,658,208</b>	<b>\$68,378,208</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,225,935
0850 Unassigned Fund Balance	3,154,177
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,380,112</b>
<b>5900 Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,380,112</b>