

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2016

Gary Summers
 President of the Board - Original Signature Required

6/20/16
 Date

Pat L. Puel
 Secretary of the Board - Original Signature Required

6/20/16
 Date

Shaw L. Zundne
 Chief School Administrator - Original Signature Required

6/20/16
 Date

Jeffrey S Bader
 Contact Person

(570)424-8500 Extn :10120
 Telephone Extension

jeffrey-bader@esasd.net
 Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET**


24 PS 6-887(a)(1)

(03/2006)

School District Name : East Stroudsburg Area SD	County : Monroe	AUN Number : 120452003
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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 May 16, 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 : East Stroudsburg Area SD	COUNTY : Monroe	AUN : 120452003
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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	\$148806969
Ending Unassigned Fund Balance	\$9553706
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.4%

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>Shawn Anderson</i>	DATE 6-26-16
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DUE DATE: AUGUST 15, 2016

<u>ITEM</u>	<u>AMOUNTS</u>
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Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	1,119,915
0820 Restricted Fund Balance	
0830 Committed Fund Balance	24,545,532
0840 Assigned Fund Balance	12,944,311
0850 Unassigned Fund Balance	10,083,325

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>47,573,168</u>
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Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	101,580,869
7000 Revenue from State Sources	41,656,349
8000 Revenue from Federal Sources	3,242,791
9000 Other Financing Sources	1,598,341

Total Estimated Revenues And Other Financing Sources	<u>148,077,350</u>
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Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>195,650,518</u>
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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	86,625,509
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	132,500
6114 Payments in Lieu of Current Taxes - State / Local	77,500
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	4,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	9,000,000
6500 Earnings on Investments	90,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,129,360
6910 Rentals	40,000
6940 Tuition from Patrons	11,000
6960 Services Provided Other Local Governmental Units / LEAs	5,000
6990 Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES	101,580,869
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	13,962,870
7160 Tuition for Orphans Subsidy	550,000
7271 Special Education funds for School-Aged Pupils	3,919,615
7310 Transportation (Pupil and Nonpublic/CS)	2,800,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	155,000
7340 State Property Tax Reduction Allocation	4,343,895
7505 Ready to Learn Block Grant	1,248,758
7810 State Share of Social Security and Medicare Taxes	2,645,277
7820 State Share of Retirement Contributions	10,529,934
REVENUE FROM STATE SOURCES	41,655,349
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	500,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,032,732
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	197,445
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	32,994
8732 ARRA - Qualified School Construction Bonds (QSCB)	54,620

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	25,000
8810 School-Based Access Medical Reimbursement Program (SBAP) Reimbursements (Access)	300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	100,000
REVENUE FROM FEDERAL SOURCES	3,242,791
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	1,598,341
OTHER FINANCING SOURCES	1,598,341
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	148,077,350

Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$86,630,000

Amount of Tax Relief for Homestead Exclusions

\$4,343,895

Total Approx. Tax Revenue:

\$90,973,895

Approx. Tax Levy for Tax Rate Calculation:

\$101,680,974

Monroe

Pike

Total

2015-16 Data

a. Assessed Value

\$440,687,210

\$197,667,810

\$638,355,020

b. Real Estate Mills

179.3700

123.4200

I. 2016-17 Data

c. 2014 STEB Market Value

\$2,464,031,003

\$757,899,528

\$3,221,930,531

d. Assessed Value

\$437,191,000

\$197,222,210

\$634,413,210

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2015-16 Calculations

f. 2015-16 Tax Levy

\$79,046,065

\$24,396,161

\$103,442,226

(a * b)

2016-17 Calculations

g. Percent of Total Market Value

76.47685%

23.52315%

100.00000%

II.

h. Rebalanced 2015-16 Tax Levy

\$79,109,356

\$24,332,870

\$103,442,226

(f Total * g)

i. Base Mills Subject to Index

179.5136

123.4200

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

89.00000%

89.00000%

89.00000%

k. Tax Levy Needed

\$77,762,406

\$23,918,568

\$101,680,974

(Approx. Tax Levy * g)

I. 2016-17 Real Estate Tax Rate

177.8600

121.2700

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$77,758,791

\$23,917,137

\$101,675,928

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$97,332,033

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$86,625,509

(n * Est. Pct. Collection)

Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$86,630,000

Amount of Tax Relief for Homestead Exclusions

\$4,343,895

Total Approx. Tax Revenue:

\$90,973,895

Approx. Tax Levy for Tax Rate Calculation:

\$101,680,974

Monroe

Pike

Total

Index Maximums

p. Maximum Mills Based On Index

185.4375

127.4928

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$81,071,606

\$25,144,412

\$106,216,018

(p / 1000 * d)

IV.

s. Millage Rate within Index?

Yes

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$2,399

\$3,518

V.

Number of Homestead/Farmstead Properties

7387

2794

10181

Median Assessed Value of Homestead Properties

\$24,250

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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): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$86,630,000

Amount of Tax Relief for Homestead Exclusions

\$4,343,895

Total Approx. Tax Revenue:

\$90,973,895

Approx. Tax Levy for Tax Rate Calculation:

\$101,680,974

Monroe

Pike

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$4,343,895

Lowering RE Tax Rate

\$0

\$4,343,895

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$4,343,895

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>
Monroe	437,191,000	177.8600	77,758,791			89.00000%	
Pike	197,222,210	121.2700	23,917,137			89.00000%	
Totals:	634,413,210		101,675,928	4,343,895	= 97,332,033	X 89.00000%	= 86,625,509

	<u>Rate</u>		<u>Tax Levy</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>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	80,000	80,000
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
Total Current Act 511 Taxes – Flat Rate Assessments			80,000	80,000
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	0.500%	0.000%	3,400,000	3,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	700,000	700,000
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			4,100,000	4,100,000
Total Act 511, Current Taxes				4,180,000
	Act 511 Tax Limit -->	3,221,930,531	X 12	38,663,166
		Market Value	Mills	(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	<u>Current Real Estate Taxes</u>									
	Monroe	179.5136	177.8600	-0.91%	Yes	3.3%				
	Pike	123.4200	121.2700	-1.73%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679					3.3%				
	<u>Current Act 511 Taxes -- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.3%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.3%				
6144	Current Act 511 Trailer Taxes					3.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.3%				
	<u>Current Act 511 Taxes -- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6152	Current Act 511 Occupation Taxes					3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6154	Current Act 511 Amusement Taxes					3.3%				
6155	Current Act 511 Business Privilege Taxes					3.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.3%				
6157	Current Act 511 Mercantile Taxes					3.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.3%				

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Page - 1 of 1

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	53,244,380
1200 Special Programs - Elementary / Secondary	22,916,720
1300 Vocational Education	2,677,915
1400 Other Instructional Programs - Elementary / Secondary	2,862,507
1500 Nonpublic School Programs	10,000
1800 Pre-Kindergarten	88,039
Total Instruction	81,599,561
2000 Support Services	
2100 Support Services - Students	4,658,875
2200 Support Services - Instructional Staff	3,155,990
2300 Support Services - Administration	6,450,116
2400 Support Services - Pupil Health	2,057,943
2500 Support Services - Business	1,143,888
2600 Operation and Maintenance of Plant Services	13,377,803
2700 Student Transportation Services	8,382,667
2800 Support Services - Central	5,091,631
2900 Other Support Services	51,000
Total Support Services	44,369,913
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,555,982
3300 Community Services	264,547
Total Operation of Non-Instructional Services	2,820,529
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	19,466,966
5900 Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	19,816,966
Total Estimated Expenditures and Other Financing Uses	148,606,969

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	31,636,728
200 Personnel Services - Employee Benefits	18,005,669
300 Purchased Professional and Technical Services	93,395
400 Purchased Property Services	194,381
500 Other Purchased Services	2,034,805
600 Supplies	1,197,409
700 Property	72,688
800 Other Objects	9,305
Total Regular Programs - Elementary / Secondary	53,244,380
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,332,831
200 Personnel Services - Employee Benefits	7,083,622
300 Purchased Professional and Technical Services	3,776,262
500 Other Purchased Services	1,575,325
600 Supplies	147,810
800 Other Objects	870
Total Special Programs - Elementary / Secondary	22,916,720
1300 Vocational Education	
100 Personnel Services - Salaries	546,991
200 Personnel Services - Employee Benefits	316,674
300 Purchased Professional and Technical Services	1,450
500 Other Purchased Services	1,803,382
600 Supplies	9,078
800 Other Objects	340
Total Vocational Education	2,677,915
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	965,726
200 Personnel Services - Employee Benefits	524,614
300 Purchased Professional and Technical Services	705,000
400 Purchased Property Services	1,000
500 Other Purchased Services	455,100
600 Supplies	11,067
Total Other Instructional Programs - Elementary / Secondary	2,662,507
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	10,000
Total Nonpublic School Programs	10,000
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	15,700
200 Personnel Services - Employee Benefits	6,069
300 Purchased Professional and Technical Services	42,590
500 Other Purchased Services	23,680

<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	88,039
Total Instruction	81,599,561
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,401,885
200 Personnel Services - Employee Benefits	1,328,403
300 Purchased Professional and Technical Services	857,368
400 Purchased Property Services	1,098
500 Other Purchased Services	46,300
600 Supplies	21,682
800 Other Objects	2,139
Total Support Services - Students	4,658,875
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,583,899
200 Personnel Services - Employee Benefits	825,703
300 Purchased Professional and Technical Services	170,358
400 Purchased Property Services	5,708
500 Other Purchased Services	59,279
600 Supplies	500,443
700 Property	3,500
800 Other Objects	7,100
Total Support Services - Instructional Staff	3,155,990
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,667,045
200 Personnel Services - Employee Benefits	2,038,677
300 Purchased Professional and Technical Services	320,700
400 Purchased Property Services	77,137
500 Other Purchased Services	212,050
600 Supplies	71,602
700 Property	6,365
800 Other Objects	56,540
Total Support Services - Administration	6,450,116
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,229,232
200 Personnel Services - Employee Benefits	778,359
300 Purchased Professional and Technical Services	25,250
400 Purchased Property Services	1,395
500 Other Purchased Services	1,237
600 Supplies	20,220
700 Property	200
800 Other Objects	2,050
Total Support Services - Pupil Health	2,057,943
2500 Support Services - Business	

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	639,043
200 Personnel Services - Employee Benefits	406,935
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	12,660
500 Other Purchased Services	10,750
600 Supplies	8,000
700 Property	50,000
800 Other Objects	1,500
Total Support Services - Business	1,143,888
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	5,346,239
200 Personnel Services - Employee Benefits	3,675,343
300 Purchased Professional and Technical Services	48,500
400 Purchased Property Services	2,219,560
500 Other Purchased Services	350,841
600 Supplies	1,580,820
700 Property	154,000
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	13,377,803
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,379,183
200 Personnel Services - Employee Benefits	2,734,972
300 Purchased Professional and Technical Services	15,500
400 Purchased Property Services	13,850
500 Other Purchased Services	1,424,312
600 Supplies	784,850
700 Property	25,000
800 Other Objects	5,000
Total Student Transportation Services	8,382,667
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,180,856
200 Personnel Services - Employee Benefits	747,312
300 Purchased Professional and Technical Services	261,418
400 Purchased Property Services	131,939
500 Other Purchased Services	189,775
600 Supplies	665,134
700 Property	1,909,841
800 Other Objects	5,356
Total Support Services - Central	5,091,631
2900 <u>Other Support Services</u>	
500 Other Purchased Services	51,000
Total Other Support Services	51,000
Total Support Services	44,369,913
3000 <u>Operation of Non-Instructional Services</u>	

<u>Description</u>	<u>Amount</u>
3200 Student Activities	
100 Personnel Services - Salaries	1,241,582
200 Personnel Services - Employee Benefits	532,810
300 Purchased Professional and Technical Services	148,919
400 Purchased Property Services	88,333
500 Other Purchased Services	281,877
600 Supplies	214,813
700 Property	16,200
800 Other Objects	31,448
Total Student Activities	2,555,982
3300 Community Services	
100 Personnel Services - Salaries	58,447
200 Personnel Services - Employee Benefits	23,770
300 Purchased Professional and Technical Services	108,970
500 Other Purchased Services	2,300
600 Supplies	71,060
Total Community Services	264,547
Total Operation of Non-Instructional Services	2,820,529
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	9,612,993
900 Other Uses of Funds	9,853,973
Total Debt Service / Other Expenditures and Financing Uses	19,466,966
5900 Budgetary Reserve	
800 Other Objects	350,000
Total Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	19,816,966
TOTAL EXPENDITURES	148,806,969

Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	21,000,000	21,000,000
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	11,669,000	10,919,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	450,000	450,000
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	33,119,000	32,369,000

Long-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	64,245,000	64,245,000
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		

<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Permanent Fund		
Total Long-Term Investments	64,245,000	64,245,000
TOTAL CASH AND INVESTMENTS	97,364,000	96,614,000

Long-Term Indebtedness

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable	189,445,827	179,241,990
0520 Extended-Term Financing Agreements Payable	2,846,085	2,846,085
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	5,200,940	5,200,940
0550 Authority Lease Obligations	405,500	
0580 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	\$197,898,352	\$187,289,015
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		
0580 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		
0580 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

\$197,898,352

\$187,289,015

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

\$197,898,352

\$187,289,015

Account Description	Amounts
0810 Nonspendable Fund Balance	1,119,915
0820 Restricted Fund Balance	
0830 Committed Fund Balance	24,545,532
0840 Assigned Fund Balance	12,944,311
0850 Unassigned Fund Balance	9,553,706
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$47,043,549
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$48,513,464