

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

Mary T Martin

Contact Person

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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 : Wallingford-Swarthmore SD	County : Delaware	AUN Number : 125239603
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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
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<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	1,760,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,919,972
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>8,679,972</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	59,293,175
7000 Revenue from State Sources	14,708,266
8000 Revenue from Federal Sources	166,593
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>74,168,034</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>82,848,006</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	55,986,440
6112 Interim Real Estate Taxes	90,000
6113 Public Utility Realty Taxes	65,000
6120 Current Per Capita Taxes, Section 679	52,000
6140 Current Act 511 Taxes – Flat Rate Assessments	52,000
6150 Current Act 511 Taxes – Proportional Assessments	500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,210,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	177,270
6940 Tuition from Patrons	365,465
6990 Refunds and Other Miscellaneous Revenue	175,000
REVENUE FROM LOCAL SOURCES	59,293,175
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,519,012
7160 Tuition for Orphans Subsidy	3,500
7271 Special Education funds for School-Aged Pupils	1,950,744
7310 Transportation (Pupil and Nonpublic/CS)	660,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	484,464
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	1,838,057
7810 State Share of Social Security and Medicare Taxes	1,251,627
7820 State Share of Retirement Contributions	4,930,862
REVENUE FROM STATE SOURCES	14,708,266
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I – Improving the Academic Achievement of the Disadvantaged	103,611
8515 NCLB, Title II – Preparing, Training and Recruiting High Quality Teachers and Principals	62,982
REVENUE FROM FEDERAL SOURCES	166,593
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	74,168,034

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Additional Mills For Community College:
0.4110

Approx. Tax Revenue from RE Taxes:	\$55,825,569
Amount of Tax Relief for Homestead Exclusions	\$1,838,057
Total Approx. Tax Revenue:	\$57,663,626
Approx. Tax Levy for Tax Rate Calculation:	\$59,808,534

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro	Total
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2015-16 Data

a. Assessed Value	\$983,842,730	\$405,845,564	\$1,389,688,294
b. Real Estate Mills	41.5640	41.5640	41.5640

I. 2016-17 Data

c. 2014 STEB Market Value	\$1,402,814,940	\$613,619,019	\$2,016,433,959
d. Assessed Value	\$985,182,163	\$406,451,865	\$1,391,634,028
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2015-16 Calculations

f. 2015-16 Tax Levy (a * b)	\$40,892,439	\$16,868,565	\$57,761,004
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2016-17 Calculations

g. Percent of Total Market Value	69.56910%	30.43090%	100.00000%
ii. h. Rebalanced 2015-16 Tax Levy (f Total * g)			\$57,761,004
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	41.5640	41.5640	41.5640

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.30000%	96.30000%	96.30000%
k. Tax Levy Needed (Approx. Tax Levy * g)			\$59,808,534
i. 2016-17 Real Estate Tax Rate (k / d * 1000)	42.9772	42.9772	42.9772
iii. m. Tax Levy Generated by Mills (l / 1000 * d)	\$42,340,371	\$17,468,163	\$59,808,534
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$57,970,477
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$55,825,569

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Additional Mills For Community College:
0.4110

Approx. Tax Revenue from RE Taxes: \$55,825,569
 Amount of Tax Relief for Homestead Exclusions: \$1,838,057
 Total Approx. Tax Revenue: \$57,663,626
 Approx. Tax Levy for Tax Rate Calculation: \$59,808,534

	Delaware	Delaware	Total
	Nether P Twp / Rose V Boro	Rutledge / Swarthmore Boro	

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	42.5615	42.5615	42.5615
q. Mills In Excess of Index (if (l > p), (l - p))	0.4157	0.4157	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$41,930,831	\$17,299,201	\$59,230,032
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$409,540	\$168,962	\$578,502
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$394,387	\$162,710	\$557,097
v. 2015-2016 Total Real Estate Mills	42.9772	43.3882	
w. Tax Levy Generated By Mills (Line m)	\$42,340,371	\$17,468,163	\$59,808,534
V. x. Tax Levy Generated By Additional Mills (Additional Mills / 1000 * d)	\$0	\$167,052	\$167,052
y. Tax Levy minus Tax Relief for Homestead Exclusions			\$58,137,529
z. Net Tax Revenue Generated by Mills (y * j)			\$55,986,440

Information Related to Property Tax Relief

V1. Assessed Value Exclusion per Homestead	\$8,474	\$8,474	
Number of Homestead/Farmstead Properties	3758	1289	5047
Median Assessed Value of Homestead Properties			\$178,000

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Additional Mills For Community College:
0.4110

Approx. Tax Revenue from RE Taxes: \$55,825,569
 Amount of Tax Relief for Homestead Exclusions \$1,838,057
 Total Approx. Tax Revenue: \$57,663,626
 Approx. Tax Levy for Tax Rate Calculation: \$59,808,534

	Delaware	Delaware	Total
	Nether P Twp / Rose V Boro	Rutledge / Swarthmore Boro	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,838,057	Lowering RE Tax Rate	\$0	\$1,838,057
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,838,057

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Delaware	985,182,163	42.9772	42,340,371			96.30000%	
Delaware	406,451,865	43.3882	17,635,215			96.30000%	
Totals:	1,391,634,028		59,975,586	1,838,057	= 58,137,529	X 96.30000%	= 55,986,440

	Rate			Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			52,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	52,000	52,000
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
Total Current Act 511 Taxes – Flat Rate Assessments			52,000	52,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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%	500,000	500,000
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			500,000	500,000
Total Act 511, Current Taxes				552,000
	Act 511 Tax Limit -->	2,016,433,959	X 12	24,197,208
		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>									
	Nether P Twp / Rose V Boro	41.5640	42.9772	3.41%	No	2.4%				
	Rutledge / Swarthmore Boro	41.5640	42.9772	3.41%	No	2.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.4%				
6143	Current Act 511 Local Services Taxes					2.4%				
6144	Current Act 511 Trailer Taxes					2.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					2.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes					2.4%				
6152	Current Act 511 Occupation Taxes					2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6154	Current Act 511 Amusement Taxes					2.4%				
6155	Current Act 511 Business Privilege Taxes					2.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.4%				
6157	Current Act 511 Mercantile Taxes					2.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.4%				

LEA : 125239603 Wallingford-Swarthmore SD

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Page - 1 of 1

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,202,561
1200 Special Programs - Elementary / Secondary	12,898,161
1300 Vocational Education	369,546
1400 Other Instructional Programs - Elementary / Secondary	68,116
1600 Adult Education Programs	167,109
Total Instruction	45,705,493
2000 Support Services	
2100 Support Services - Students	2,677,948
2200 Support Services - Instructional Staff	2,431,258
2300 Support Services - Administration	4,459,806
2400 Support Services - Pupil Health	930,739
2500 Support Services - Business	977,467
2600 Operation and Maintenance of Plant Services	4,519,167
2700 Student Transportation Services	3,502,063
2800 Support Services - Central	1,463,420
2900 Other Support Services	49,479
Total Support Services	21,011,347
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,383,249
Total Operation of Non-Instructional Services	1,383,249
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	50,000
Total Facilities Acquisition, Construction and Improvement Services	50,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,548,671
5200 Interfund Transfers - Out	15,000
5900 Budgetary Reserve	700,000
Total Other Expenditures and Financing Uses	8,263,671
Total Estimated Expenditures and Other Financing Uses	76,413,760

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	18,971,158
200 Personnel Services - Employee Benefits	11,407,207
300 Purchased Professional and Technical Services	385,594
400 Purchased Property Services	638,300
500 Other Purchased Services	150,722
600 Supplies	614,425
700 Property	31,300
800 Other Objects	3,855
Total Regular Programs - Elementary / Secondary	32,202,561
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,401,065
200 Personnel Services - Employee Benefits	2,950,849
300 Purchased Professional and Technical Services	3,401,257
400 Purchased Property Services	136,000
500 Other Purchased Services	1,905,690
600 Supplies	102,567
800 Other Objects	733
Total Special Programs - Elementary / Secondary	12,898,161
1300 Vocational Education	
500 Other Purchased Services	369,546
Total Vocational Education	369,546
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	35,811
200 Personnel Services - Employee Benefits	26,805
500 Other Purchased Services	5,500
Total Other Instructional Programs - Elementary / Secondary	68,116
1600 Adult Education Programs	
500 Other Purchased Services	167,109
Total Adult Education Programs	167,109
Total Instruction	45,705,493
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,585,891
200 Personnel Services - Employee Benefits	924,774
300 Purchased Professional and Technical Services	50,200
400 Purchased Property Services	2,861
500 Other Purchased Services	2,920
600 Supplies	109,862
800 Other Objects	1,440
Total Support Services - Students	2,677,948

<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,371,306
200 Personnel Services - Employee Benefits	864,649
300 Purchased Professional and Technical Services	79,100
400 Purchased Property Services	9,893
500 Other Purchased Services	11,520
600 Supplies	91,540
700 Property	2,000
800 Other Objects	1,250
Total Support Services - Instructional Staff	2,431,258
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,169,955
200 Personnel Services - Employee Benefits	1,281,130
300 Purchased Professional and Technical Services	262,963
400 Purchased Property Services	40,846
500 Other Purchased Services	132,900
600 Supplies	75,550
800 Other Objects	496,462
Total Support Services - Administration	4,459,806
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	288,181
200 Personnel Services - Employee Benefits	198,510
300 Purchased Professional and Technical Services	429,788
400 Purchased Property Services	1,250
500 Other Purchased Services	500
600 Supplies	12,510
Total Support Services - Pupil Health	930,739
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	492,622
200 Personnel Services - Employee Benefits	324,563
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	36,882
500 Other Purchased Services	11,200
600 Supplies	69,700
800 Other Objects	41,500
Total Support Services - Business	977,467
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,035,168
200 Personnel Services - Employee Benefits	714,359
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	1,564,880
500 Other Purchased Services	232,310
600 Supplies	892,250
700 Property	12,000
800 Other Objects	3,200

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	4,519,167
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,500,153
200 Personnel Services - Employee Benefits	1,220,586
300 Purchased Professional and Technical Services	3,786
400 Purchased Property Services	388,928
500 Other Purchased Services	168,200
600 Supplies	211,950
800 Other Objects	8,460
Total Student Transportation Services	3,502,063
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	459,259
200 Personnel Services - Employee Benefits	592,852
300 Purchased Professional and Technical Services	82,660
400 Purchased Property Services	36,000
500 Other Purchased Services	99,700
600 Supplies	191,924
800 Other Objects	1,025
Total Support Services - Central	1,463,420
2900 <u>Other Support Services</u>	
500 Other Purchased Services	49,479
Total Other Support Services	49,479
Total Support Services	21,011,347
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	691,661
200 Personnel Services - Employee Benefits	277,474
300 Purchased Professional and Technical Services	178,128
400 Purchased Property Services	25,933
500 Other Purchased Services	77,790
600 Supplies	92,107
700 Property	10,556
800 Other Objects	29,600
Total Student Activities	1,383,249
Total Operation of Non-Instructional Services	1,383,249
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	50,000
Total Facilities Acquisition, Construction and Improvement Services	50,000
Total Facilities Acquisition, Construction and Improvement Services	50,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,816,671

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	4,732,000
Total Debt Service / Other Expenditures and Financing Uses	7,548,671
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	15,000
Total Interfund Transfers - Out	15,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	700,000
Total Budgetary Reserve	700,000
Total Other Expenditures and Financing Uses	8,263,671
TOTAL EXPENDITURES	76,413,760

<u>Cash and Short-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	8,000,000	5,700,000
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	1,500,000	1,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	120,000	120,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	9,670,000	7,370,000

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

9,670,000

7,370,000

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable	79,856,000	74,924,000
0520 Extended-Term Financing Agreements Payable	800,000	800,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	800,000	800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,200,000	1,200,000
0599 Other Long-Term Liabilities		
Total General Fund	82,656,000	77,724,000
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

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	82,656,000	77,724,000

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	82,656,000	77,724,000

Account Description	Amounts
0830 Committed Fund Balance	1,760,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,674,246
Total Ending Fund Balance - Committed, Assigned, and Unassigned	6,434,246
5900 Budgetary Reserve	700,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	7,134,246