

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/15/2016



President of the Board - Original Signature Required6-15-2016

Date

Secretary of the Board - Original Signature Required6-15-2016

Date

Chief School Administrator - Original Signature Required6-15-2016

Date

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<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	10,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	37,763,334
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>47,763,334</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	141,728,079
7000 Revenue from State Sources	60,166,584
8000 Revenue from Federal Sources	3,505,000
9000 Other Financing Sources	10,000
Total Estimated Revenues And Other Financing Sources	<u>205,409,663</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>253,172,997</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	121,269,579
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	172,500
6114 Payments in Lieu of Current Taxes - State / Local	195,000
6150 Current Act 511 Taxes - Proportional Assessments	6,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	11,500,000
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	37,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,750,000
6910 Rentals	14,000
6960 Services Provided Other Local Governmental Units / LEAs	40,000
6990 Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES	141,728,079
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	25,186,063
7160 Tuition for Orphans Subsidy	600,000
7271 Special Education funds for School-Aged Pupils	5,695,360
7310 Transportation (Pupil and Nonpublic/CS)	2,250,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,430,600
7330 Health Services (Medical, Dental, Nurse, Act 25)	180,000
7340 State Property Tax Reduction Allocation	6,202,386
7505 Ready to Learn Block Grant	1,534,068
7810 State Share of Social Security and Medicare Taxes	3,472,064
7820 State Share of Retirement Contributions	13,616,043
REVENUE FROM STATE SOURCES	60,166,584
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,425,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	300,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	80,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	700,000
REVENUE FROM FEDERAL SOURCES	3,505,000

		<u>Amount</u>
OTHER FINANCING SOURCES		
9400	Sale of or Compensation for Loss of Fixed Assets	10,000
OTHER FINANCING SOURCES		10,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		205,409,663

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

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Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$121,269,579

Amount of Tax Relief for Homestead Exclusions \$6,206,048

Total Approx. Tax Revenue: \$127,475,627

Approx. Tax Levy for Tax Rate Calculation: \$138,741,107

Monroe

Total

2015-16 Data

a. Assessed Value	\$1,010,798,830	\$1,010,798,830
b. Real Estate Mills	139.2900	

I. 2016-17 Data

c. 2014 STEB Market Value	\$5,939,661,777	\$5,939,661,777
d. Assessed Value	\$1,010,569,648	\$1,010,569,648
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations

f. 2015-16 Tax Levy	\$140,794,169	\$140,794,169
(a * b)		

2016-17 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$140,794,169	\$140,794,169
(f Total * g)		
i. Base Mills Subject to Index	139.2900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	91.50000%	91.50000%
k. Tax Levy Needed	\$138,741,107	\$138,741,107
(Approx. Tax Levy * g)		

I. 2016-17 Real Estate Tax Rate 137.2900

(k / d * 1000)

l. Tax Levy Generated by Mills	\$138,741,107	\$138,741,107
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$132,535,059
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$121,269,579
(n * Est. Pct. Collection)		

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

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Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$121,269,579

Amount of Tax Relief for Homestead Exclusions

\$6,206,048

Total Approx. Tax Revenue:

\$127,475,627

Approx. Tax Levy for Tax Rate Calculation:

\$138,741,107

Monroe

Total

Index Maximums

p. Maximum Mills Based On Index

143.6079

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$145,125,785

\$145,125,785

IV.

(p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

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

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$3,072

V.

Number of Homestead/Farmstead Properties

14713

14713

Median Assessed Value of Homestead Properties

\$23,500

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

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Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$121,269,579
Amount of Tax Relief for Homestead Exclusions	<u>\$6,206,048</u>
Total Approx. Tax Revenue:	\$127,475,627
Approx. Tax Levy for Tax Rate Calculation:	\$138,741,107
	Monroe

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,202,386	Lowering RE Tax Rate	\$0	\$6,202,386
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,662			\$3,662
Amount of Tax Relief from State/Local Sources				\$6,206,048

CODE6111 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	1,010,569,648	137.2900	138,741,107			91.50000%	
Totals:	1,010,569,648		138,741,107	- 6,206,048	= 132,535,059	X 91.50000%	= 121,269,579

		<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
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	5,000,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,100,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			6,100,000
	Total Act 511, Current Taxes			6,100,000
		Act 511 Tax Limit -->	5,939,661,777 X	12
			Market Value	Mills
				71,275,941
				(511 Limit)

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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	139.2900	137.2900	-1.42%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679					3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.1%				
6143	Current Act 511 Local Services Taxes					3.1%				
6144	Current Act 511 Trailer Taxes					3.1%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.1%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6152	Current Act 511 Occupation Taxes					3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6154	Current Act 511 Amusement Taxes					3.1%				
6155	Current Act 511 Business Privilege Taxes					3.1%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.1%				
6157	Current Act 511 Mercantile Taxes					3.1%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	84,817,934
1200 Special Programs - Elementary / Secondary	31,586,843
1300 Vocational Education	2,622,942
1400 Other Instructional Programs - Elementary / Secondary	2,358,737
1500 Nonpublic School Programs	25,735
Total Instruction	121,412,191
2000 Support Services	
2100 Support Services - Students	8,010,872
2200 Support Services - Instructional Staff	9,794,769
2300 Support Services - Administration	10,106,404
2400 Support Services - Pupil Health	2,010,232
2500 Support Services - Business	1,680,784
2600 Operation and Maintenance of Plant Services	16,908,511
2700 Student Transportation Services	15,523,438
2800 Support Services - Central	3,693,818
2900 Other Support Services	81,200
Total Support Services	67,810,028
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,553,045
3300 Community Services	65,500
Total Operation of Non-Instructional Services	3,618,545
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	81,600
Total Facilities Acquisition, Construction and Improvement Services	81,600
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	20,347,965
5200 Interfund Transfers - Out	450,000
5900 Budgetary Reserve	924,671
Total Other Expenditures and Financing Uses	21,722,636
Total Estimated Expenditures and Other Financing Uses	214,645,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	47,282,452
200 Personnel Services - Employee Benefits	31,012,501
300 Purchased Professional and Technical Services	76,410
400 Purchased Property Services	134,574
500 Other Purchased Services	4,931,400
600 Supplies	1,311,134
700 Property	38,062
800 Other Objects	31,401
Total Regular Programs - Elementary / Secondary	84,817,934
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,361,939
200 Personnel Services - Employee Benefits	7,928,955
300 Purchased Professional and Technical Services	7,076,000
500 Other Purchased Services	4,063,500
600 Supplies	101,500
700 Property	45,000
800 Other Objects	9,949
Total Special Programs - Elementary / Secondary	31,586,843
1300 Vocational Education	
500 Other Purchased Services	2,622,942
Total Vocational Education	2,622,942
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,030,023
200 Personnel Services - Employee Benefits	660,657
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	600,250
600 Supplies	7,407
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	2,358,737
1500 Nonpublic School Programs	
600 Supplies	25,735
Total Nonpublic School Programs	25,735
Total Instruction	121,412,191
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	4,817,321
200 Personnel Services - Employee Benefits	3,089,833
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	8,704
600 Supplies	32,014
800 Other Objects	3,000

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	8,010,872
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	4,194,420
200 Personnel Services - Employee Benefits	2,690,303
300 Purchased Professional and Technical Services	260,025
400 Purchased Property Services	478,732
500 Other Purchased Services	168,340
600 Supplies	1,165,149
700 Property	825,000
800 Other Objects	12,800
Total Support Services - Instructional Staff	9,794,769
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,339,018
200 Personnel Services - Employee Benefits	2,756,022
300 Purchased Professional and Technical Services	1,367,012
400 Purchased Property Services	13,500
500 Other Purchased Services	328,472
600 Supplies	78,145
800 Other Objects	1,224,235
Total Support Services - Administration	10,106,404
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,192,553
200 Personnel Services - Employee Benefits	763,979
300 Purchased Professional and Technical Services	13,500
400 Purchased Property Services	2,000
500 Other Purchased Services	5,200
600 Supplies	22,000
700 Property	10,000
800 Other Objects	1,000
Total Support Services - Pupil Health	2,010,232
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	919,255
200 Personnel Services - Employee Benefits	589,611
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	18,725
500 Other Purchased Services	119,500
600 Supplies	24,843
800 Other Objects	7,850
Total Support Services - Business	1,680,784
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	5,695,082
200 Personnel Services - Employee Benefits	3,652,829
300 Purchased Professional and Technical Services	1,449,200
400 Purchased Property Services	3,392,039
500 Other Purchased Services	522,535

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<u>Description</u>	<u>Amount</u>
600 Supplies	2,098,876
700 Property	92,000
800 Other Objects	5,950
Total Operation and Maintenance of Plant Services	16,908,511
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	6,386,271
200 Personnel Services - Employee Benefits	4,096,159
300 Purchased Professional and Technical Services	32,800
400 Purchased Property Services	194,500
500 Other Purchased Services	880,000
600 Supplies	1,578,900
700 Property	2,352,308
800 Other Objects	2,500
Total Student Transportation Services	15,523,438
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	976,886
200 Personnel Services - Employee Benefits	626,575
300 Purchased Professional and Technical Services	1,171,525
500 Other Purchased Services	777,100
600 Supplies	17,500
800 Other Objects	124,232
Total Support Services - Central	3,693,818
2900 <u>Other Support Services</u>	
500 Other Purchased Services	81,200
Total Other Support Services	81,200
Total Support Services	67,810,028
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,577,716
200 Personnel Services - Employee Benefits	1,003,792
300 Purchased Professional and Technical Services	96,600
400 Purchased Property Services	92,500
500 Other Purchased Services	136,936
600 Supplies	315,433
700 Property	91,664
800 Other Objects	238,404
Total Student Activities	3,553,045
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	20,000
600 Supplies	29,000
800 Other Objects	16,500
Total Community Services	65,500
Total Operation of Non-Instructional Services	3,618,545

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<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	21,600
700 Property	60,000
Total Facilities Acquisition, Construction and Improvement Services	81,600
Total Facilities Acquisition, Construction and Improvement Services	81,600
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	8,615,837
900 Other Uses of Funds	11,732,128
Total Debt Service / Other Expenditures and Financing Uses	20,347,965
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	450,000
Total Interfund Transfers - Out	450,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	924,671
Total Budgetary Reserve	924,671
Total Other Expenditures and Financing Uses	21,722,636
TOTAL EXPENDITURES	214,645,000

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Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	70,000,000	54,000,000
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	844,100	1,295,900
Other Capital Projects Fund	2,500,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	6,000,000	4,500,000
Private Purpose Trust Fund	240,000	230,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	230,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	81,314,100	61,225,900

Long-Term Investments

	<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		

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<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	81,314,100	61,225,900

Long-Term Indebtedness**06/30/2016 Estimate****06/30/2017 Projection****General Fund**

0510 Bonds Payable	210,080,000	198,900,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	770,863	589,926
0540 Accumulated Compensated Absences	5,000,000	5,000,000
0550 Authority Lease Obligations	369,248	
0560 Other Post-Employment Benefits (OPEB)	27,000,000	29,000,000
0599 Other Long-Term Liabilities	245,000,000	260,000,000

Total General Fund**\$488,220,111****\$493,489,926****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

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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

3,500,000

3,500,000

Total Internal Service Fund**\$3,500,000****\$3,500,000****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

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<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	\$491,720,111	\$496,989,926

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Short-Term Payables

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	27,500,000	29,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
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	1,000,000	1,000,000
Private Purpose Trust Fund	8,000	8,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	230,000	200,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$28,738,000	\$30,708,000
TOTAL INDEBTEDNESS	\$520,458,111	\$527,697,926

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	31,027,997
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$38,527,997
5900 Budgetary Reserve	924,671
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$39,452,668