

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 6/13/16



Secretary of the Board - Original Signature Required

Date 6/13/16



Chief School Administrator - Original Signature Required

Date 6/13/16

Michael A Miller

(610)582-6140 Extn :1163

Contact Person

Telephone Extension

millerm@dboone.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Daniel Boone Area SD	COUNTY : Berks	AUN : 114061503
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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

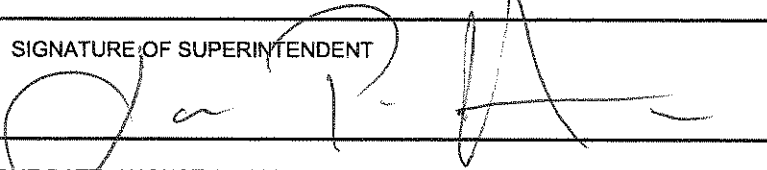
If yes, see information below, taken from the 2016-2017 General Fund Budget.

Total Budgeted Expenditures	\$55458555
Ending Unassigned Fund Balance	\$578701
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.0%

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

Yes No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/14/16
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DUE DATE: AUGUST 15, 2016

**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 : Daniel Boone Area SD	County : Berks	AUN Number : 114061503
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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 5/9/16
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1780	Tax Data: Amount for 2016-17 State Property Tax Reduction Allocation has been changed. Provide a justification. User entered amount for 7340: \$0.00 Pre-loaded amount for 7340: \$1,201,750.00	Loaded into local real estate
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency for unexpected expenditures
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Contingency for unexpected expenditures
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned to balancing the budget and PSERS expenditures

<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	150,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,005,216
0850 Unassigned Fund Balance	1,769,136
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,774,352</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	36,140,915
7000 Revenue from State Sources	16,979,512
8000 Revenue from Federal Sources	664,317
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$53,784,744</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$57,559,096</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	30,977,888
6120 Current Per Capita Taxes, Section 679	60,000
6140 Current Act 511 Taxes - Flat Rate Assessments	60,000
6150 Current Act 511 Taxes - Proportional Assessments	3,413,026
6400 Delinquencies on Taxes Levied / Assessed by the LEA	950,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	90,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	503,000
6910 Rentals	22,500
6920 Contributions and Donations from Private Sources	22,501
6990 Refunds and Other Miscellaneous Revenue	12,000

REVENUE FROM LOCAL SOURCES \$36,140,915**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	8,235,000
7160 Tuition for Orphans Subsidy	87,334
7271 Special Education funds for School-Aged Pupils	1,665,000
7310 Transportation (Pupil and Nonpublic/CS)	1,449,785
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	675,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	73,000
7505 Ready to Learn Block Grant	490,000
7810 State Share of Social Security and Medicare Taxes	873,901
7820 State Share of Retirement Contributions	3,430,492

REVENUE FROM STATE SOURCES \$16,979,512**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	310,960
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	43,357
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	304,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000

REVENUE FROM FEDERAL SOURCES \$664,317**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 53,784,744**

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$30,977,888

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$30,977,888

Approx. Tax Levy for Tax Rate Calculation: \$31,610,090

Berks

Total

2015-16 Data		
a. Assessed Value	\$1,060,156,200	\$1,060,156,200
b. Real Estate Mills	28.9600	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$1,351,668,423	\$1,351,668,423
d. Assessed Value	\$1,064,312,800	\$1,064,312,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$30,702,124	\$30,702,124
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$30,702,124	\$30,702,124
(f Total * g)		
i. Base Mills Subject to Index	28.9600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$31,610,090	\$31,610,090
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	29.7000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$31,610,090	\$31,610,090
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$31,610,090
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$30,977,888
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$30,977,888	
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>	
Total Approx. Tax Revenue:	\$30,977,888	
Approx. Tax Levy for Tax Rate Calculation:	\$31,610,090	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	29.8867	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,808,797	\$31,808,797
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$125,800

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$30,977,888
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$30,977,888
Approx. Tax Levy for Tax Rate Calculation:	\$31,610,090

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

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>
Berks	1,064,312,800	29.7000	31,610,090			98.00000%	
Totals:	1,064,312,800		31,610,090	0 =	31,610,090 X	98.00000%	= 30,977,888

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		60,000
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	60,000
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 60,000 60,000

	<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%	3,107,026	3,107,026
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	306,000	306,000
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 3,413,026 3,413,026

Total Act 511, Current Taxes 3,473,026

Act 511 Tax Limit -->	1,351,668,423 X	12	16,220,021
	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> Berks	28.9600	29.7000	2.56%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,690,818
1200 Special Programs - Elementary / Secondary	7,628,146
1300 Vocational Education	910,141
1400 Other Instructional Programs - Elementary / Secondary	51,825
1500 Nonpublic School Programs	9,289
Total Instruction	\$33,290,219
2000 Support Services	
2100 Support Services - Students	1,363,304
2200 Support Services - Instructional Staff	2,047,197
2300 Support Services - Administration	3,047,941
2400 Support Services - Pupil Health	581,477
2500 Support Services - Business	686,910
2600 Operation and Maintenance of Plant Services	3,319,008
2700 Student Transportation Services	3,091,854
2800 Support Services - Central	352,812
2900 Other Support Services	45,000
Total Support Services	\$14,535,503
3000 Operation of Non-Instructional Services	
3200 Student Activities	792,590
3300 Community Services	900
Total Operation of Non-Instructional Services	\$793,490
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,439,343
5200 Interfund Transfers - Out	150,000
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$6,839,343
Total Estimated Expenditures and Other Financing Uses	\$55,458,555

2016-2017 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,831,104
200 Personnel Services - Employee Benefits	8,512,469
300 Purchased Professional and Technical Services	70,300
400 Purchased Property Services	57,212
500 Other Purchased Services	855,702
600 Supplies	292,523
700 Property	65,483
800 Other Objects	6,025
Total Regular Programs - Elementary / Secondary	\$24,690,818
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,635,036
200 Personnel Services - Employee Benefits	2,153,727
300 Purchased Professional and Technical Services	371,613
400 Purchased Property Services	600
500 Other Purchased Services	1,426,080
600 Supplies	37,500
800 Other Objects	3,590
Total Special Programs - Elementary / Secondary	\$7,628,146
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	74,786
200 Personnel Services - Employee Benefits	28,381
500 Other Purchased Services	803,109
600 Supplies	3,865
Total Vocational Education	\$910,141
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	31,000
200 Personnel Services - Employee Benefits	11,575
500 Other Purchased Services	8,000
600 Supplies	1,250
Total Other Instructional Programs - Elementary / Secondary	\$51,825
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	9,289
Total Nonpublic School Programs	\$9,289
Total Instruction	\$33,290,219
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	791,817
200 Personnel Services - Employee Benefits	530,521
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	11,708
600 Supplies	14,877
700 Property	2,292

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<u>Description</u>	<u>Amount</u>
800 Other Objects	4,089
Total Support Services - Students	\$1,363,304
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	663,726
200 Personnel Services - Employee Benefits	334,038
300 Purchased Professional and Technical Services	291,400
400 Purchased Property Services	18,650
500 Other Purchased Services	16,655
600 Supplies	335,098
700 Property	383,800
800 Other Objects	3,830
Total Support Services - Instructional Staff	\$2,047,197
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,465,890
200 Personnel Services - Employee Benefits	871,704
300 Purchased Professional and Technical Services	470,500
400 Purchased Property Services	20,608
500 Other Purchased Services	91,800
600 Supplies	47,125
700 Property	2,000
800 Other Objects	78,314
Total Support Services - Administration	\$3,047,941
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	351,627
200 Personnel Services - Employee Benefits	190,523
300 Purchased Professional and Technical Services	28,150
400 Purchased Property Services	550
500 Other Purchased Services	500
600 Supplies	10,027
800 Other Objects	100
Total Support Services - Pupil Health	\$581,477
2500 Support Services - Business	
100 Personnel Services - Salaries	383,680
200 Personnel Services - Employee Benefits	262,680
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	275
500 Other Purchased Services	8,675
600 Supplies	10,100
700 Property	500
800 Other Objects	1,000
Total Support Services - Business	\$686,910
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	83,000
200 Personnel Services - Employee Benefits	52,153
300 Purchased Professional and Technical Services	30,000

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,257,107
500 Other Purchased Services	133,915
600 Supplies	760,833
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$3,319,008
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	4,562
500 Other Purchased Services	3,087,292
Total Student Transportation Services	\$3,091,854
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	68,577
200 Personnel Services - Employee Benefits	18,487
300 Purchased Professional and Technical Services	194,000
400 Purchased Property Services	4,627
500 Other Purchased Services	60,000
600 Supplies	2,272
800 Other Objects	4,849
Total Support Services - Central	\$352,812
2900 <u>Other Support Services</u>	
500 Other Purchased Services	45,000
Total Other Support Services	\$45,000
Total Support Services	\$14,535,503
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	466,858
200 Personnel Services - Employee Benefits	180,819
300 Purchased Professional and Technical Services	39,400
400 Purchased Property Services	21,538
500 Other Purchased Services	23,570
600 Supplies	33,800
700 Property	17,050
800 Other Objects	9,555
Total Student Activities	\$792,590
3300 <u>Community Services</u>	
800 Other Objects	900
Total Community Services	\$900
Total Operation of Non-Instructional Services	\$793,490
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,151,327
900 Other Uses of Funds	3,288,016
Total Debt Service / Other Expenditures and Financing Uses	\$6,439,343
5200 <u>Interfund Transfers - Out</u>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	150,000
Total Interfund Transfers - Out	\$150,000
5900 Budgetary Reserve	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$6,839,343
TOTAL EXPENDITURES	\$55,458,555

Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	4,000,000	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	100,000	100,000
Athletic / School-Sponsored Extra Curricular Activities Fund	220,000	220,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	500,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
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	\$4,920,000	\$4,920,000

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$4,920,000** **\$4,920,000**

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	43,755,000	41,885,000
0520 Extended-Term Financing Agreements Payable	3,286,038	2,868,022
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	37,325,000	36,325,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$84,366,038	\$81,078,022
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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		

Total Public Purpose (Expendable) Trust Fund		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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

2016-2017 Final General Fund Budget

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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

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	\$84,366,038	\$81,078,022

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	\$84,366,038	\$81,078,022

Account Description	Amounts
0810 Nonspendable Fund Balance	150,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,521,840
0850 Unassigned Fund Balance	578,701
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,100,541
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,500,541