

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

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



President of the Board - Original Signature Required

06/20/2016

Date



Secretary of the Board - Original Signature Required

06/20/2016

Date



Chief School Administrator - Original Signature Required

06/20/2016

Date

Christopher L Johnston

Contact Person

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Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn Manor SD	COUNTY : Lancaster	AUN : 113365203
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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	\$80497447
Ending Unassigned Fund Balance	\$2782503
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.5%

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 7/5/2016
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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 : Penn Manor SD	County : Lancaster	AUN Number : 113365203
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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

<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	11,804,257
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,461,094
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>16,265,351</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	52,454,574
7000 Revenue from State Sources	24,112,490
8000 Revenue from Federal Sources	1,078,065
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>77,645,129</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>93,910,480</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	43,605,370
6112 Interim Real Estate Taxes	230,000
6113 Public Utility Realty Taxes	54,000
6114 Payments in Lieu of Current Taxes - State / Local	160,105
6150 Current Act 511 Taxes - Proportional Assessments	5,588,700
6400 Delinquencies on Taxes Levied / Assessed by the LEA	850,000
6500 Earnings on Investments	70,050
6700 Revenues from LEA Activities	57,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,088,000
6910 Rentals	55,000
6940 Tuition from Patrons	35,000
6990 Refunds and Other Miscellaneous Revenue	660,649
REVENUE FROM LOCAL SOURCES	52,454,574
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,198,867
7220 Vocational Education	95,000
7271 Special Education funds for School-Aged Pupils	2,712,820
7310 Transportation (Pupil and Nonpublic/CS)	1,300,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	838,834
7330 Health Services (Medical, Dental, Nurse, Act 25)	102,000
7340 State Property Tax Reduction Allocation	1,295,316
7505 Ready to Learn Block Grant	630,173
7810 State Share of Social Security and Medicare Taxes	1,205,866
7820 State Share of Retirement Contributions	4,733,614
REVENUE FROM STATE SOURCES	24,112,490
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	742,602
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	97,437
8731 ARRA - Build America Bonds	138,026
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	1,078,065
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	77,645,129

AUN: 113365203 Penn Manor SD

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

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Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$43,605,370	
Amount of Tax Relief for Homestead Exclusions	\$1,295,316	
Total Approx. Tax Revenue:	\$44,900,686	
Approx. Tax Levy for Tax Rate Calculation:	\$46,420,960	
	Lancaster	Total

2015-16 Data		
a. Assessed Value	\$2,385,128,400	\$2,385,128,400
b. Real Estate Mills	18.0100	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$2,630,022,541	\$2,630,022,541
d. Assessed Value	\$2,408,975,600	\$2,408,975,600
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations		
f. 2015-16 Tax Levy	\$42,956,162	\$42,956,162
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$42,956,162	\$42,956,162
(f Total * g)		
i. Base Mills Subject to Index	18.0100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.63102%	96.63102%
k. Tax Levy Needed	\$46,420,960	\$46,420,960
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	19.2700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$46,420,960	\$46,420,960
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,125,644
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$43,605,370
(n * Est. Pct. Collection)		

AUN: 113365203 Penn Manor SD

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

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Act 1 Index (current): 3.0%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$43,605,370	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,295,316</u>	
Total Approx. Tax Revenue:		\$44,900,686	
Approx. Tax Levy for Tax Rate Calculation:		\$46,420,960	
	Lancaster		Total

Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	18.5503	
	q. Mills In Excess of Index (if l > p), (l - p))	0.7197	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$44,687,220	\$44,687,220
IV.	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,733,740	\$1,733,740
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,675,331	\$1,675,331

Information Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$6,248	
V.	Number of Homestead/Farmstead Properties	10759	10759
	Median Assessed Value of Homestead Properties		\$134,900

AUN: 113365203 Penn Manor SD

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

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Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$43,605,370
Amount of Tax Relief for Homestead Exclusions	<u>\$1,295,316</u>
Total Approx. Tax Revenue:	\$44,900,686
Approx. Tax Levy for Tax Rate Calculation:	\$46,420,960
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,295,316	Lowering RE Tax Rate	\$0	\$1,295,316
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,295,316

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>
Lancaster	2,408,975,600	19.2700	46,420,960			96.63102%	
Totals:	2,408,975,600		46,420,960	1,295,316 =	45,125,644 X	96.63102% =	43,605,370

	<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 0

	<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%	4,918,700	4,918,700
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	670,000	670,000
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 5,588,700 5,588,700

Total Act 511, Current Taxes 5,588,700

Act 511 Tax Limit -->	2,630,022,541 X	12	31,560,270
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2015-16 (Rebalanced)	2016-17	Percent Change in Rate	Less than or equal to Index		2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Lancaster	18.0100	19.2700	7.00%	No	3.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.0%				
6141	Current Act 511 Per Capita Taxes					3.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.0%				
6143	Current Act 511 Local Services Taxes					3.0%				
6144	Current Act 511 Trailer Taxes					3.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.0%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6152	Current Act 511 Occupation Taxes					3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6154	Current Act 511 Amusement Taxes					3.0%				
6155	Current Act 511 Business Privilege Taxes					3.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.0%				
6157	Current Act 511 Mercantile Taxes					3.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	34,382,761
1200 Special Programs - Elementary / Secondary	10,389,240
1300 Vocational Education	2,087,522
1400 Other Instructional Programs - Elementary / Secondary	210,387
Total Instruction	47,069,910
2000 Support Services	
2100 Support Services - Students	2,355,373
2200 Support Services - Instructional Staff	931,268
2300 Support Services - Administration	4,998,236
2400 Support Services - Pupil Health	762,992
2500 Support Services - Business	938,757
2600 Operation and Maintenance of Plant Services	6,096,259
2700 Student Transportation Services	3,306,260
2800 Support Services - Central	1,349,429
2900 Other Support Services	214,294
Total Support Services	20,952,868
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,249,968
3300 Community Services	18,413
3400 Scholarships and Awards	2,500
Total Operation of Non-Instructional Services	1,270,881
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,923,688
5200 Interfund Transfers - Out	2,180,100
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	11,203,788
Total Estimated Expenditures and Other Financing Uses	80,497,447

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	19,422,897
200 Personnel Services - Employee Benefits	12,504,647
300 Purchased Professional and Technical Services	639,600
400 Purchased Property Services	180,025
500 Other Purchased Services	957,472
600 Supplies	516,130
700 Property	161,590
800 Other Objects	400
Total Regular Programs - Elementary / Secondary	34,382,761
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,165,885
200 Personnel Services - Employee Benefits	1,792,590
300 Purchased Professional and Technical Services	4,460,497
400 Purchased Property Services	145,000
500 Other Purchased Services	764,650
600 Supplies	58,118
700 Property	2,000
800 Other Objects	500
Total Special Programs - Elementary / Secondary	10,389,240
1300 Vocational Education	
100 Personnel Services - Salaries	254,308
200 Personnel Services - Employee Benefits	124,730
300 Purchased Professional and Technical Services	12,792
500 Other Purchased Services	1,689,692
600 Supplies	5,000
700 Property	1,000
Total Vocational Education	2,087,522
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	144,797
200 Personnel Services - Employee Benefits	58,090
500 Other Purchased Services	3,500
600 Supplies	4,000
Total Other Instructional Programs - Elementary / Secondary	210,387
Total Instruction	47,069,910
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,382,798
200 Personnel Services - Employee Benefits	932,590
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	21,400
500 Other Purchased Services	5,350

<u>Description</u>	<u>Amount</u>
600 Supplies	10,035
800 Other Objects	200
Total Support Services - Students	2,355,373
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	480,475
200 Personnel Services - Employee Benefits	397,550
300 Purchased Professional and Technical Services	2,900
400 Purchased Property Services	4,148
500 Other Purchased Services	1,000
600 Supplies	45,195
Total Support Services - Instructional Staff	931,268
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,861,454
200 Personnel Services - Employee Benefits	1,633,304
300 Purchased Professional and Technical Services	322,000
400 Purchased Property Services	7,878
500 Other Purchased Services	124,300
600 Supplies	25,500
700 Property	1,000
800 Other Objects	22,800
Total Support Services - Administration	4,998,236
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	447,554
200 Personnel Services - Employee Benefits	255,760
300 Purchased Professional and Technical Services	44,678
400 Purchased Property Services	4,000
600 Supplies	11,000
Total Support Services - Pupil Health	762,992
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	563,507
200 Personnel Services - Employee Benefits	310,750
300 Purchased Professional and Technical Services	36,000
400 Purchased Property Services	5,000
500 Other Purchased Services	11,500
600 Supplies	11,000
800 Other Objects	1,000
Total Support Services - Business	938,757
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,853,710
200 Personnel Services - Employee Benefits	1,524,110
300 Purchased Professional and Technical Services	79,000
400 Purchased Property Services	1,899,181
500 Other Purchased Services	365,758
600 Supplies	324,000
700 Property	50,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	500
Total Operation and Maintenance of Plant Services	6,096,259
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	45,110
200 Personnel Services - Employee Benefits	36,850
400 Purchased Property Services	4,500
500 Other Purchased Services	3,219,300
600 Supplies	500
Total Student Transportation Services	3,306,260
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	804,559
200 Personnel Services - Employee Benefits	320,770
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	113,600
500 Other Purchased Services	76,500
600 Supplies	6,000
700 Property	10,000
Total Support Services - Central	1,349,429
2900 <u>Other Support Services</u>	
500 Other Purchased Services	214,294
Total Other Support Services	214,294
Total Support Services	20,952,868
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	694,297
200 Personnel Services - Employee Benefits	313,974
300 Purchased Professional and Technical Services	46,215
400 Purchased Property Services	62,200
500 Other Purchased Services	31,947
600 Supplies	68,185
700 Property	11,500
800 Other Objects	21,650
Total Student Activities	1,249,968
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	13,972
200 Personnel Services - Employee Benefits	2,630
600 Supplies	1,811
Total Community Services	18,413
3400 <u>Scholarships and Awards</u>	
600 Supplies	2,500
Total Scholarships and Awards	2,500
Total Operation of Non-Instructional Services	1,270,881

5000 Other Expenditures and Financing Uses

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,058,688
900 Other Uses of Funds	6,865,000
Total Debt Service / Other Expenditures and Financing Uses	8,923,688
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,180,100
Total Interfund Transfers - Out	2,180,100
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	11,203,788
TOTAL EXPENDITURES	80,497,447

LEA : 113365203 Penn Manor SD

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Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	23,000,000	23,000,000
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	4,000,000	3,000,000
Other Capital Projects Fund	15,000,000	6,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	950,000	950,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	64,000	64,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	135,000	135,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	43,149,000	33,149,000

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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Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

43,149,000

33,149,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	52,925,000	46,065,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,700,000	2,700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$55,625,000	\$48,765,000
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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

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

\$55,625,000

\$48,765,000

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	6,000,000	6,000,000
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		
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	\$6,000,000	\$6,000,000
TOTAL INDEBTEDNESS	\$61,625,000	\$54,765,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,630,530
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,782,503
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,413,033
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,513,033