LEA Name : Governor Mifflin SD | Class : 3 | AUN Number : 114063003 | County : Berks

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 — Date: 6-20-16

Secretary of the Board - Original Signature Required — Date: 6-20-16

Chief School Administrator - Original Signature Required — Date: 6-20-16

Contact Person: Mark R Naylon

Telephone: (610)775-1461 Extension: Extn :1108

Email Address: mark.naylon@gmsd.org

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Governor Mifflin SD	Berks	114063003

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 [x]

No [ ]

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

Total Budgeted Expenditures	$70345111
Ending Unassigned Fund Balance	$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
Steven M. Gerhard	6/21/16

DUE DATE: AUGUST 15, 2016

Printed 6/20/2016 8:41:09 AM

ITEM	AMOUNTS	
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		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,200,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		4,200,000
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	48,759,232	
7000 Revenue from State Sources	16,718,844	
8000 Revenue from Federal Sources	642,035	
9000 Other Financing Sources	25,000	
Total Estimated Revenues And Other Financing Sources		66,145,111
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		70,345,111

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	40,941,761
6112 Interim Real Estate Taxes	60,000
6113 Public Utility Realty Taxes	55,000
6114 Payments in Lieu of Current Taxes - State / Local	1,471
6120 Current Per Capita Taxes, Section 679	94,000
6140 Current Act 511 Taxes - Flat Rate Assessments	224,000
6150 Current Act 511 Taxes - Proportional Assessments	5,141,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	120,000
6700 Revenues from LEA Activities	170,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	762,000
6910 Rentals	190,000
REVENUE FROM LOCAL SOURCES	**48,759,232**
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,102,370
7160 Tuition for Orphans Subsidy	180,000
7271 Special Education funds for School-Aged Pupils	1,993,829
7310 Transportation (Pupil and Nonpublic/CS)	936,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	647,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	869,612
7505 Ready to Learn Block Grant	327,636
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	40,000
7810 State Share of Social Security and Medicare Taxes	1,122,682
7820 State Share of Retirement Contributions	4,419,715
REVENUE FROM STATE SOURCES	**16,718,844**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	482,414
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	84,621
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
REVENUE FROM FEDERAL SOURCES	**642,035**

	Amount
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	25,000
OTHER FINANCING SOURCES	25,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	66,145,111

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	**$40,941,761**
Amount of Tax Relief for Homestead Exclusions	**$869,612**
Total Approx. Tax Revenue:	**$41,811,373**
Approx. Tax Levy for Tax Rate Calculation:	**$43,517,280**

		Berks	Total
I.	**2015-16 Data**		
	a. Assessed Value	$1,603,121,000	$1,603,121,000
	b. Real Estate Mills	26.6000	
	2016-17 Data		
	c. 2014 STEB Market Value	$2,021,541,831	$2,021,541,831
	d. Assessed Value	$1,605,803,700	$1,605,803,700
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2015-16 Calculations**		
	f. 2015-16 Tax Levy (a * b)	$42,643,019	$42,643,019
	2016-17 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2015-16 Tax Levy (f Total * g)	$42,643,019	$42,643,019
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	26.6000	
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$43,517,280	$43,517,280
	l. 2016-17 Real Estate Tax Rate (k / d * 1000)	**27.1000**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$43,517,280	$43,517,280
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$42,647,668
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$40,941,761

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	$40,941,761
Amount of Tax Relief for Homestead Exclusions	$869,612
Total Approx. Tax Revenue:	$41,811,373
Approx. Tax Levy for Tax Rate Calculation:	$43,517,280

		Berks	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	27.3714	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$43,953,095	$43,953,095
	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	$4,240	
	Number of Homestead/Farmstead Properties	7569	7569
	Median Assessed Value of Homestead Properties		$101,300

Act 1 Index (current): 2.9%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$40,941,761**
Amount of Tax Relief for Homestead Exclusions	**$869,612**
Total Approx. Tax Revenue:	**$41,811,373**
Approx. Tax Levy for Tax Rate Calculation:	**$43,517,280**

	Berks		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	$869,612	Lowering RE Tax Rate $0	$869,612
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0		$0
Amount of Tax Relief from State/Local Sources			**$869,612**

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
Berks	1,605,803,700	27.1000	43,517,280			96.00000%	
Totals:	**1,605,803,700**		**43,517,280**	- 869,612 =	42,647,668 X	96.00000% =	40,941,761

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			94,000
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	94,000	94,000
6142	Current Act 511 Occupation Taxes – Flat Rate	$5.00	$0.00	80,000	80,000
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	50,000	50,000
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**224,000**	**224,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	4,591,000	4,591,000
6152	Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	550,000	550,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**5,141,000**	**5,141,000**
	Total Act 511, Current Taxes				**5,365,000**
		Act 511 Tax Limit -->	**2,021,541,831 X**	**12**	**24,258,502**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2015-16 (Rebalanced)	Tax Rate Charged in: 2016-17	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2015-16 (Rebalanced)	Additional Tax Rate Charged in: 2016-17	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Berks	26.6000	27.1000	1.88%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	2.9%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	2.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate	$5.00	$5.00	0.00%	Yes	2.9%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	2.9%				
6144	Current Act 511 Trailer Taxes					2.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.9%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					2.9%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6152	Current Act 511 Occupation Taxes					2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6154	Current Act 511 Amusement Taxes					2.9%				
6155	Current Act 511 Business Privilege Taxes					2.9%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.9%				
6157	Current Act 511 Mercantile Taxes					2.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.9%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	26,689,740
1200 Special Programs - Elementary / Secondary	10,714,200
1300 Vocational Education	1,891,481
1400 Other Instructional Programs - Elementary / Secondary	150,550
Total Instruction	**39,445,971**
2000 Support Services	
2100 Support Services - Students	2,048,569
2200 Support Services - Instructional Staff	3,046,885
2300 Support Services - Administration	3,909,526
2400 Support Services - Pupil Health	531,687
2500 Support Services - Business	1,496,366
2600 Operation and Maintenance of Plant Services	5,196,839
2700 Student Transportation Services	2,301,000
2800 Support Services - Central	364,072
2900 Other Support Services	56,500
Total Support Services	**18,951,444**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,570,812
3300 Community Services	306,119
Total Operation of Non-Instructional Services	**1,876,931**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	200,000
5200 Interfund Transfers - Out	6,743,561
5900 Budgetary Reserve	3,127,204
Total Other Expenditures and Financing Uses	**10,070,765**
Total Estimated Expenditures and Other Financing Uses	**70,345,111**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,679,184
200 Personnel Services - Employee Benefits	8,820,282
300 Purchased Professional and Technical Services	229,850
400 Purchased Property Services	27,100
500 Other Purchased Services	1,003,020
600 Supplies	776,774
700 Property	152,530
800 Other Objects	1,000
Total Regular Programs - Elementary / Secondary	**26,689,740**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,697,248
200 Personnel Services - Employee Benefits	2,837,302
300 Purchased Professional and Technical Services	596,000
500 Other Purchased Services	2,473,500
600 Supplies	86,300
700 Property	23,850
Total Special Programs - Elementary / Secondary	**10,714,200**
1300 Vocational Education	
100 Personnel Services - Salaries	347,774
200 Personnel Services - Employee Benefits	211,409
400 Purchased Property Services	1,800
500 Other Purchased Services	1,065,748
600 Supplies	30,750
700 Property	2,000
800 Other Objects	232,000
Total Vocational Education	**1,891,481**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	26,000
200 Personnel Services - Employee Benefits	10,006
300 Purchased Professional and Technical Services	58,000
500 Other Purchased Services	56,544
Total Other Instructional Programs - Elementary / Secondary	**150,550**
Total Instruction	**39,445,971**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,214,949
200 Personnel Services - Employee Benefits	765,750
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	1,000
600 Supplies	15,670
700 Property	1,200

Description	Amount
Total Support Services - Students	**2,048,569**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,342,819
200 Personnel Services - Employee Benefits	819,616
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	456,000
500 Other Purchased Services	26,900
600 Supplies	287,050
700 Property	58,000
800 Other Objects	4,500
Total Support Services - Instructional Staff	**3,046,885**
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,077,713
200 Personnel Services - Employee Benefits	1,415,473
300 Purchased Professional and Technical Services	149,240
500 Other Purchased Services	177,100
600 Supplies	60,300
800 Other Objects	29,700
Total Support Services - Administration	**3,909,526**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	288,767
200 Personnel Services - Employee Benefits	198,170
300 Purchased Professional and Technical Services	30,500
600 Supplies	13,250
700 Property	1,000
Total Support Services - Pupil Health	**531,687**
2500 Support Services - Business	
100 Personnel Services - Salaries	528,280
200 Personnel Services - Employee Benefits	460,111
300 Purchased Professional and Technical Services	424,700
500 Other Purchased Services	42,850
600 Supplies	3,425
700 Property	3,500
800 Other Objects	33,500
Total Support Services - Business	**1,496,366**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,923,040
200 Personnel Services - Employee Benefits	600,289
300 Purchased Professional and Technical Services	732,910
400 Purchased Property Services	1,053,600
500 Other Purchased Services	236,000
600 Supplies	559,000
700 Property	92,000
Total Operation and Maintenance of Plant Services	**5,196,839**

Description	Amount
2700 Student Transportation Services	
500 Other Purchased Services	2,100,000
600 Supplies	201,000
Total Student Transportation Services	**2,301,000**
2800 Support Services - Central	
100 Personnel Services - Salaries	176,957
200 Personnel Services - Employee Benefits	148,015
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	19,000
500 Other Purchased Services	2,400
600 Supplies	7,700
Total Support Services - Central	**364,072**
2900 Other Support Services	
500 Other Purchased Services	56,000
600 Supplies	500
Total Other Support Services	**56,500**
Total Support Services	**18,951,444**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	867,592
200 Personnel Services - Employee Benefits	390,370
300 Purchased Professional and Technical Services	92,500
400 Purchased Property Services	2,800
500 Other Purchased Services	86,800
600 Supplies	33,750
700 Property	83,000
800 Other Objects	14,000
Total Student Activities	**1,570,812**
3300 Community Services	
100 Personnel Services - Salaries	180,782
200 Personnel Services - Employee Benefits	105,237
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	7,600
600 Supplies	8,000
700 Property	4,000
Total Community Services	**306,119**
Total Operation of Non-Instructional Services	**1,876,931**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	200,000
Total Debt Service / Other Expenditures and Financing Uses	**200,000**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	6,743,561

Description	Amount
Total Interfund Transfers - Out	6,743,561
5900 Budgetary Reserve	
800 Other Objects	3,127,204
Total Budgetary Reserve	3,127,204
Total Other Expenditures and Financing Uses	10,070,765
TOTAL EXPENDITURES	70,345,111

Cash and Short-Term Investments	06/30/2016 Estimate	06/30/2017 Projection
General Fund	9,000,000	8,550,000
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	6,400,000	6,100,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
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	**15,700,000**	**14,950,000**

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	15,700,000	14,950,000

Long-Term Indebtedness	06/30/2016 Estimate	06/30/2017 Projection
General Fund		
0510 Bonds Payable	63,450,000	60,260,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	594,950	575,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	880,000	880,000
0599 Other Long-Term Liabilities		
Total General Fund	**$64,924,950**	**$61,715,000**
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		

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	**$64,924,950**	**$61,715,000**

Short-Term Payables	06/30/2016 Estimate	06/30/2017 Projection
General Fund	400,000	400,000
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	**$400,000**	**$400,000**
TOTAL INDEBTEDNESS	**$65,324,950**	**$62,115,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	
5900 Budgetary Reserve	3,137,204
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	$3,137,204