LEA Name : Big Spring SD | Class : 3 | AUN Number : 115210503 | County : Cumberland

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

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

President of the Board - Original Signature Required — Date: June 6, 2016

Secretary of the Board - Original Signature Required — Date: June 6, 2016

Chief School Administrator - Original Signature Required — Date: June 6, 2016

Vonda Kelso
Contact Person

(717)776-2407 Extn :
Telephone Extension

vkelso@bigspring.k12.pa.us
Email Address

Printed 6/6/2016 4:36:57 PM

CERTIFICATION OF USE OF PDE-2028

FOR PUBLIC INSPECTION OF 2016-2017 BUDGET 24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Big Spring SD	Cumberland	115210503

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
William E Stroup Jr	June 6, 2016

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

REVISED SUBMISSION

SCHOOL DISTRICT :	COUNTY :	AUN :
Big Spring SD	Cumberland	115210503

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	$48298919
Ending Unassigned Fund Balance	$3719869
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.7%

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
	June 22, 2016

DUE DATE: AUGUST 15, 2016

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	500,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	554,000	
0840 Assigned Fund Balance	4,550,000	
0850 Unassigned Fund Balance	3,831,487	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**8,935,487**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	29,288,312	
7000 Revenue from State Sources	18,329,989	
8000 Revenue from Federal Sources	569,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**48,187,301**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**57,122,788**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	21,656,817
6112 Interim Real Estate Taxes	40,800
6113 Public Utility Realty Taxes	30,100
6114 Payments in Lieu of Current Taxes - State / Local	24,095
6120 Current Per Capita Taxes, Section 679	57,350
6140 Current Act 511 Taxes - Flat Rate Assessments	82,350
6150 Current Act 511 Taxes - Proportional Assessments	5,425,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	915,000
6500 Earnings on Investments	35,750
6700 Revenues from LEA Activities	76,350
6800 Revenues from Intermediary Sources / Pass-Through Funds	560,200
6910 Rentals	20,000
6940 Tuition from Patrons	350,000
6990 Refunds and Other Miscellaneous Revenue	14,500
REVENUE FROM LOCAL SOURCES	**29,288,312**
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,488,526
7160 Tuition for Orphans Subsidy	65,000
7220 Vocational Education	66,000
7271 Special Education funds for School-Aged Pupils	1,883,516
7310 Transportation (Pupil and Nonpublic/CS)	1,651,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	776,400
7330 Health Services (Medical, Dental, Nurse, Act 25)	47,000
7340 State Property Tax Reduction Allocation	773,605
7810 State Share of Social Security and Medicare Taxes	723,863
7820 State Share of Retirement Contributions	2,855,079
REVENUE FROM STATE SOURCES	**18,329,989**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	444,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	125,000
REVENUE FROM FEDERAL SOURCES	**569,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**48,187,301**

Act 1 Index (current): 3.1%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$21,656,817**
Amount of Tax Relief for Homestead Exclusions	**$773,605**
Total Approx. Tax Revenue:	**$22,430,422**
Approx. Tax Levy for Tax Rate Calculation:	**$23,610,972**

		Cumberland	Total
	2015-16 Data		
	a. Assessed Value	$1,685,632,200	$1,685,632,200
	b. Real Estate Mills	13.2885	
I.	**2016-17 Data**		
	c. 2014 STEB Market Value	$1,343,609,627	$1,343,609,627
	d. Assessed Value	$1,723,378,300	$1,723,378,300
	e. Assessed Value of New Constr/ Renov	$0	$0
	2015-16 Calculations		
	f. 2015-16 Tax Levy (a * b)	$22,399,523	$22,399,523
	2016-17 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2015-16 Tax Levy (f Total * g)	$22,399,523	$22,399,523
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	13.2885	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	94.83062%	94.83062%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$23,610,972	$23,610,972
	l. 2016-17 Real Estate Tax Rate (k / d * 1000)	**13.7004**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$23,610,972	$23,610,972
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$22,837,367
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$21,656,817

Act 1 Index (current): 3.1%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$21,656,817**
Amount of Tax Relief for Homestead Exclusions	**$773,605**
Total Approx. Tax Revenue:	**$22,430,422**
Approx. Tax Levy for Tax Rate Calculation:	**$23,610,972**

		Cumberland	Total
	Index Maximums		
	p. Maximum Mills Based On Index	13.7004	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$23,610,972	$23,610,972
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	$9,653	
V.	Number of Homestead/Farmstead Properties	5912	5912
	Median Assessed Value of Homestead Properties		$179,100

Act 1 Index (current): 3.1%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$21,656,817**
Amount of Tax Relief for Homestead Exclusions	**$773,605**
Total Approx. Tax Revenue:	**$22,430,422**
Approx. Tax Levy for Tax Rate Calculation:	**$23,610,972**

	Cumberland			Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	$773,605	Lowering RE Tax Rate	$0	$773,605
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$773,605**

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
Cumberland	1,723,378,300	13.7004	23,610,972					94.83062%		
Totals:	**1,723,378,300**		**23,610,972**	-	773,605	=	22,837,367	X 94.83062%	=	21,656,817

		Rate		Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			57,350
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	57,350	57,350
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$10.00	$0.00	25,000	25,000
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			**82,350**	**82,350**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.150%	0.000%	5,100,000	5,100,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	325,000	325,000
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			**5,425,000**	**5,425,000**
	Total Act 511, Current Taxes				**5,507,350**
		Act 511 Tax Limit -->	**1,343,609,627 X**	**12**	**16,123,316**
			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									
	Cumberland	13.2885	13.7004	3.10%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	3.1%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	3.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.1%				
6143	Current Act 511 Local Services Taxes	$10.00	$10.00	0.00%	Yes	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%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	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%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,914,430
1200 Special Programs - Elementary / Secondary	8,183,271
1300 Vocational Education	659,500
1400 Other Instructional Programs - Elementary / Secondary	49,963
1700 Higher Education Programs	6,000
Total Instruction	**28,813,164**
2000 Support Services	
2100 Support Services - Students	1,244,598
2200 Support Services - Instructional Staff	1,373,173
2300 Support Services - Administration	2,564,389
2400 Support Services - Pupil Health	559,719
2500 Support Services - Business	419,168
2600 Operation and Maintenance of Plant Services	4,066,937
2700 Student Transportation Services	2,632,230
2800 Support Services - Central	889,116
2900 Other Support Services	27,650
Total Support Services	**13,776,980**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,064,047
3300 Community Services	29,571
Total Operation of Non-Instructional Services	**1,093,618**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	12,500
Total Facilities Acquisition, Construction and Improvement Services	**12,500**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,055,473
5200 Interfund Transfers - Out	467,184
5900 Budgetary Reserve	80,000
Total Other Expenditures and Financing Uses	**4,602,657**
Total Estimated Expenditures and Other Financing Uses	**48,298,919**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,197,379
200 Personnel Services - Employee Benefits	6,484,583
300 Purchased Professional and Technical Services	718,200
400 Purchased Property Services	99,861
500 Other Purchased Services	1,486,503
600 Supplies	436,661
700 Property	484,637
800 Other Objects	6,606
Total Regular Programs - Elementary / Secondary	**19,914,430**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,373,860
200 Personnel Services - Employee Benefits	2,034,507
300 Purchased Professional and Technical Services	448,305
400 Purchased Property Services	4,500
500 Other Purchased Services	2,204,199
600 Supplies	85,150
700 Property	32,000
800 Other Objects	750
Total Special Programs - Elementary / Secondary	**8,183,271**
1300 Vocational Education	
500 Other Purchased Services	659,500
Total Vocational Education	**659,500**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	27,000
200 Personnel Services - Employee Benefits	9,713
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	8,250
Total Other Instructional Programs - Elementary / Secondary	**49,963**
1700 Higher Education Programs	
600 Supplies	6,000
Total Higher Education Programs	**6,000**
Total Instruction	**28,813,164**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	743,444
200 Personnel Services - Employee Benefits	437,679
300 Purchased Professional and Technical Services	36,000
400 Purchased Property Services	400
500 Other Purchased Services	2,000
600 Supplies	21,675
800 Other Objects	3,400

Description		Amount
Total Support Services - Students		**1,244,598**
2200	**Support Services - Instructional Staff**	
100	Personnel Services - Salaries	706,745
200	Personnel Services - Employee Benefits	433,279
300	Purchased Professional and Technical Services	114,188
500	Other Purchased Services	49,661
600	Supplies	53,410
700	Property	12,500
800	Other Objects	3,390
Total Support Services - Instructional Staff		**1,373,173**
2300	**Support Services - Administration**	
100	Personnel Services - Salaries	1,408,318
200	Personnel Services - Employee Benefits	800,251
300	Purchased Professional and Technical Services	158,550
400	Purchased Property Services	2,672
500	Other Purchased Services	60,972
600	Supplies	43,664
700	Property	54,027
800	Other Objects	35,935
Total Support Services - Administration		**2,564,389**
2400	**Support Services - Pupil Health**	
100	Personnel Services - Salaries	323,268
200	Personnel Services - Employee Benefits	206,201
300	Purchased Professional and Technical Services	14,900
400	Purchased Property Services	400
500	Other Purchased Services	300
600	Supplies	12,700
700	Property	1,500
800	Other Objects	450
Total Support Services - Pupil Health		**559,719**
2500	**Support Services - Business**	
100	Personnel Services - Salaries	205,696
200	Personnel Services - Employee Benefits	110,355
300	Purchased Professional and Technical Services	27,150
500	Other Purchased Services	19,400
600	Supplies	23,040
700	Property	32,277
800	Other Objects	1,250
Total Support Services - Business		**419,168**
2600	**Operation and Maintenance of Plant Services**	
100	Personnel Services - Salaries	1,184,361
200	Personnel Services - Employee Benefits	680,276
300	Purchased Professional and Technical Services	61,850
400	Purchased Property Services	1,312,900
500	Other Purchased Services	116,000

Description	Amount
600 Supplies	640,850
700 Property	50,150
800 Other Objects	20,550
Total Operation and Maintenance of Plant Services	**4,066,937**
2700 Student Transportation Services	
100 Personnel Services - Salaries	102,611
200 Personnel Services - Employee Benefits	38,869
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	2,481,300
600 Supplies	5,750
700 Property	3,000
800 Other Objects	200
Total Student Transportation Services	**2,632,230**
2800 Support Services - Central	
100 Personnel Services - Salaries	77,698
200 Personnel Services - Employee Benefits	57,793
300 Purchased Professional and Technical Services	675,163
400 Purchased Property Services	52,712
600 Supplies	13,750
700 Property	12,000
Total Support Services - Central	**889,116**
2900 Other Support Services	
500 Other Purchased Services	27,650
Total Other Support Services	**27,650**
Total Support Services	**13,776,980**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	569,718
200 Personnel Services - Employee Benefits	273,092
300 Purchased Professional and Technical Services	81,996
500 Other Purchased Services	79,618
600 Supplies	33,960
700 Property	2,848
800 Other Objects	22,815
Total Student Activities	**1,064,047**
3300 Community Services	
100 Personnel Services - Salaries	16,541
200 Personnel Services - Employee Benefits	3,230
400 Purchased Property Services	4,800
700 Property	5,000
Total Community Services	**29,571**
Total Operation of Non-Instructional Services	**1,093,618**
4000 Facilities Acquisition, Construction and Improvement Services	

Description	Amount
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	10,000
600 Supplies	2,500
Total Facilities Acquisition, Construction and Improvement Services	**12,500**
Total Facilities Acquisition, Construction and Improvement Services	**12,500**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	760,473
900 Other Uses of Funds	3,295,000
Total Debt Service / Other Expenditures and Financing Uses	**4,055,473**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	467,184
Total Interfund Transfers - Out	**467,184**
5900 Budgetary Reserve	
800 Other Objects	80,000
Total Budgetary Reserve	**80,000**
Total Other Expenditures and Financing Uses	**4,602,657**
TOTAL EXPENDITURES	**48,298,919**

Cash and Short-Term Investments	**06/30/2016 Estimate**	**06/30/2017 Projection**
General Fund	9,435,487	10,300,000
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	4,001,064	4,400,000
Other Capital Projects Fund	2,350,000	400,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	195,000	197,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**16,381,551**	**15,697,000**

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	**16,381,551**	**15,697,000**

Long-Term Indebtedness	06/30/2016 Estimate	06/30/2017 Projection
General Fund		
0510 Bonds Payable	28,465,025	24,510,542
0520 Extended-Term Financing Agreements Payable	4,901,125	4,800,426
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,095,000	1,095,000
0599 Other Long-Term Liabilities		
Total General Fund	**$34,461,150**	**$30,405,968**
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	**$34,461,150**	**$30,405,968**

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	**$34,461,150**	**$30,405,968**

Account	Description	Amounts
0810	Nonspendable Fund Balance	500,000
0820	Restricted Fund Balance	
0830	Committed Fund Balance	554,000
0840	Assigned Fund Balance	4,550,000
0850	Unassigned Fund Balance	3,719,869
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$8,823,869**
5900	**Budgetary Reserve**	**80,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$9,403,869**