

NYCSD Budget Changes

<u>EXPENDITURES:</u>		
Proposed Final Budget	45,525,180	
Additional Professional Staff	74,605	(1)
Additional 1/2 Professional Staff	44,530	(2)
Changes to Support Staff Salaries	11,670	(3)
Reduction to Technology Budget	(30,000)	(4)
Reduction to Buildings and Grounds Budget	(34,000)	(4)
Reduction to Business Office Budget	(10,000)	(4)
Reduction to High School Budget	(3,245)	(4)
Reduction to Middle School Budget	(2,000)	(4)
Adjustments to Special Services	(377,000)	(5)
Additional one on one aide	11,066	(6)
Additional one on one aide	10,484	(7)
Adjustments for Personnel Changes	(12,575)	(8)
Final Budget	<u>45,208,715</u>	
Decrease in Expenditures	<u>(316,465)</u>	
<u>REVENUES:</u>		
Proposed Final Budget	44,505,057	
Additional Title I Revenue	<u>37,044</u>	(9)
Final Budget	<u>44,542,101</u>	
Increase in Revenues	<u>37,044</u>	
<u>DEFICIT:</u>		
Proposed Final Budget	(1,020,123)	
Final Budget	<u>(666,614)</u>	
Decrease in Deficit	<u>353,509</u>	

Explanations:

- (1) - Learning Support Teacher at Dillsburg Elementary
- (2) - Half Time Reading Specialist at Middle School
- (3) - Adjustments made based on Support Staff Evaluations
- (4) - Reductions if operating budgets to add LS at DE:
 - Technology - Lower actual costs of Lenovo's
 - B&G - Lower actual costs of energy
 - BO - Lower actual solicitor costs
 - HS - Numerous small fee adjustments
 - MS - Reduction in equipment purchases
- (5) - Part time one on one aide for DE student
- (6) - Part time one on one aide for WE student
- (7) - Adjustments to Special Services student placements
- (8) - Adjustments for 4 personnel changes
- (9) - Additional Title Revenue from the Federal Govt

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

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jason Young

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Contact Person

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Email Address

**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 : Northern York County SD	County : York	AUN Number : 115674803
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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 5/19/16
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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	146,090
0820 Restricted Fund Balance	
0830 Committed Fund Balance	835,000
0840 Assigned Fund Balance	1,090,940
0850 Unassigned Fund Balance	4,212,961
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	6,138,901
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	28,851,604
7000 Revenue from State Sources	15,297,453
8000 Revenue from Federal Sources	392,044
9000 Other Financing Sources	1,000
Total Estimated Revenues And Other Financing Sources	44,542,101
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	50,681,002

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	22,070,999
6112 Interim Real Estate Taxes	170,000
6113 Public Utility Realty Taxes	32,000
6114 Payments in Lieu of Current Taxes - State / Local	3,005
6120 Current Per Capita Taxes, Section 679	66,750
6140 Current Act 511 Taxes - Flat Rate Assessments	66,750
6150 Current Act 511 Taxes - Proportional Assessments	4,791,700
6400 Delinquencies on Taxes Levied / Assessed by the LEA	850,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	148,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	520,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	2,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	40,000

REVENUE FROM LOCAL SOURCES

29,851,604

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	7,683,809
7160 Tuition for Orphans Subsidy	60,000
7220 Vocational Education	70,000
7271 Special Education funds for School-Aged Pupils	1,642,071
7310 Transportation (Pupil and Nonpublic/CS)	1,160,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	530,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	57,000
7340 State Property Tax Reduction Allocation	724,573
7810 State Share of Social Security and Medicare Taxes	690,000
7820 State Share of Retirement Contributions	2,680,000

REVENUE FROM STATE SOURCES

15,297,453

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	333,044
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	59,000

REVENUE FROM FEDERAL SOURCES

392,044

Amount

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets

1,000

OTHER FINANCING SOURCES

1,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

44,542,101

Act 1 Index (current): 3.0%
 Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$22,070,999
 Amount of Tax Relief for Homestead Exclusions \$724,573
 Total Approx. Tax Revenue: \$22,795,572
 Approx. Tax Levy for Tax Rate Calculation: \$23,852,761

York Total

2015-16 Data

a. Assessed Value \$1,437,289,605
 b. Real Estate Mills 16.0047

I. 2016-17 Data

c. 2014 STEB Market Value \$1,549,792,553
 d. Assessed Value \$1,446,954,832
 e. Assessed Value of New Const/ Renov \$0

2015-16 Calculations

f. 2015-16 Tax Levy \$23,003,389
 (a * b) \$23,003,389

2016-17 Calculations

g. Percent of Total Market Value 100.000000%
 h. Rebalanced 2015-16 Tax Levy \$23,003,389
 (f Total * g) \$23,003,389

i. Base Mills Subject to Index 16.0047
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 95.429000%
 k. Tax Levy Needed \$23,852,761
 (Approx. Tax Levy * g) \$23,852,761

I. 2016-17 Real Estate Tax Rate 16.4848
 (k / d * 1000)

III. m. Tax Levy Generated by Mills \$23,852,761
 (l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$23,128,188
 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$22,070,999
 (n * Est. Pct. Collection)

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$22,070,999

Amount of Tax Relief for Homestead Exclusions \$724,573

Total Approx. Tax Revenue: \$22,795,572

Approx. Tax Levy for Tax Rate Calculation: \$23,852,761

York

Total

Index Maximums

p. Maximum Mills Based On Index	16.4848	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (i > p), (i - p))		
r. Maximum Tax Levy Based On Index	\$23,852,761	\$23,852,761
(p / 1000 * d)		
IV. s. Millage Rate within Index?	Yes	
(if 1 > 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

V. Assessed Value Exclusion per Homestead	\$7,646	
Number of Homestead/Farmstead Properties	5855	5855
Median Assessed Value of Homestead Properties		\$159,830

Approx. Tax Revenue from RE Taxes: \$22,070,999
 Amount of Tax Relief for Homestead Exclusions \$724,573
 Total Approx. Tax Revenue: \$22,795,572
 Approx. Tax Levy for Tax Rate Calculation: \$23,852,761

York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	Lowering RE Tax Rate	Total
\$724,573	\$0	\$0	\$724,573
Amount of Tax Relief from State/Local Sources			\$724,573

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>									
	York									
6120	Current Per Capita Taxes, Section 679	16.0047	16.4848	3.00%	Yes	3.0%				
	<u>Current Act 511 Taxes - Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate									
6143	Current Act 511 Local Services Taxes									
6144	Current Act 511 Trailer Taxes									
6145	Current Act 511 Business Privilege Taxes - Flat Rate									
6146	Current Act 511 Mechanical Device Taxes - Flat Rate									
6149	Current Act 511 Taxes, Other Flat Rate Assessments									
	<u>Current Act 511 Taxes - Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.750%	0.750%	0.00%	Yes	3.0%				
6152	Current Act 511 Occupation Taxes									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.0%				
6155	Current Act 511 Business Privilege Taxes									
6156	Current Act 511 Mechanical Device Taxes - Percentage									
6157	Current Act 511 Mercantile Taxes									
6159	Current Act 511 Taxes, Other Proportional Assessments									

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,062,717
1200 Special Programs - Elementary / Secondary	6,223,616
1300 Vocational Education	742,272
1400 Other Instructional Programs - Elementary / Secondary	303,193
Total Instruction	26,331,798
2000 Support Services	
2100 Support Services - Students	1,682,012
2200 Support Services - Instructional Staff	717,024
2300 Support Services - Administration	3,000,756
2400 Support Services - Pupil Health	553,105
2500 Support Services - Business	542,705
2600 Operation and Maintenance of Plant Services	3,643,690
2700 Student Transportation Services	2,140,458
2800 Support Services - Central	1,085,062
2900 Other Support Services	33,000
Total Support Services	13,397,812
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,363,340
3300 Community Services	3,750
Total Operation of Non-Instructional Services	1,367,090
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,870,100
5200 Interfund Transfers - Out	241,915
Total Other Expenditures and Financing Uses	4,112,015
Total Estimated Expenditures and Other Financing Uses	45,208,715

Description

Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	10,429,131
200 Personnel Services - Employee Benefits	6,685,226
300 Purchased Professional and Technical Services	21,189
400 Purchased Property Services	204,255
500 Other Purchased Services	913,475
600 Supplies	717,303
700 Property	69,538
800 Other Objects	22,600
Total Regular Programs - Elementary / Secondary	19,062,717

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	2,472,332
200 Personnel Services - Employee Benefits	1,595,598
300 Purchased Professional and Technical Services	2,000,500
400 Purchased Property Services	5,800
500 Other Purchased Services	71,710
600 Supplies	53,045
700 Property	21,981
800 Other Objects	2,650
Total Special Programs - Elementary / Secondary	6,223,616

1300 Vocational Education

100 Personnel Services - Salaries	157,204
200 Personnel Services - Employee Benefits	98,164
400 Purchased Property Services	1,500
500 Other Purchased Services	475,339
600 Supplies	5,125
700 Property	1,000
800 Other Objects	3,940
Total Vocational Education	742,272

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	84,720
200 Personnel Services - Employee Benefits	66,923
300 Purchased Professional and Technical Services	140,000
500 Other Purchased Services	11,450
600 Supplies	100
Total Other Instructional Programs - Elementary / Secondary	303,193

Total Instruction

26,531,798

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries	971,816
200 Personnel Services - Employee Benefits	610,879
300 Purchased Professional and Technical Services	21,157

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	160
500 Other Purchased Services	11,350
600 Supplies	61,950
800 Other Objects	4,700
Total Support Services - Students	1,682,012
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	351,139
200 Personnel Services - Employee Benefits	209,790
300 Purchased Professional and Technical Services	44,485
400 Purchased Property Services	6,200
500 Other Purchased Services	48,387
600 Supplies	47,943
700 Property	8,200
800 Other Objects	880
Total Support Services - Instructional Staff	717,024
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,636,313
200 Personnel Services - Employee Benefits	943,273
300 Purchased Professional and Technical Services	234,710
400 Purchased Property Services	13,925
500 Other Purchased Services	121,675
600 Supplies	19,250
700 Property	31,610
800 Other Objects	
Total Support Services - Administration	3,000,756
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	309,354
200 Personnel Services - Employee Benefits	215,872
300 Purchased Professional and Technical Services	12,495
400 Purchased Property Services	3,320
500 Other Purchased Services	150
600 Supplies	8,060
700 Property	3,000
800 Other Objects	854
Total Support Services - Pupil Health	553,105
2500 Support Services - Business	
100 Personnel Services - Salaries	268,070
200 Personnel Services - Employee Benefits	196,135
300 Purchased Professional and Technical Services	11,200
400 Purchased Property Services	7,000
500 Other Purchased Services	15,000
600 Supplies	36,200
700 Property	600
800 Other Objects	8,500
Total Support Services - Business	542,705
2600 Operation and Maintenance of Plant Services	

Description	Amount
100 Personnel Services - Salaries	1,123,797
200 Personnel Services - Employee Benefits	766,476
300 Purchased Professional and Technical Services	3,875
400 Purchased Property Services	977,167
500 Other Purchased Services	158,500
600 Supplies	590,925
700 Property	20,200
800 Other Objects	2,750
Total Operation and Maintenance of Plant Services	3,643,690
2700 Student Transportation Services	
100 Personnel Services - Salaries	60,350
200 Personnel Services - Employee Benefits	28,158
300 Purchased Professional and Technical Services	300
500 Other Purchased Services	2,042,000
600 Supplies	4,600
700 Property	5,000
800 Other Objects	50
Total Student Transportation Services	2,140,458
2800 Support Services - Central	
100 Personnel Services - Salaries	319,966
200 Personnel Services - Employee Benefits	213,600
300 Purchased Professional and Technical Services	45,920
400 Purchased Property Services	28,500
500 Other Purchased Services	8,000
600 Supplies	50,715
700 Property	415,496
800 Other Objects	2,865
Total Support Services - Central	1,085,062
2900 Other Support Services	
500 Other Purchased Services	33,000
Total Other Support Services	33,000
Total Support Services	13,397,812
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	664,839
200 Personnel Services - Employee Benefits	213,872
300 Purchased Professional and Technical Services	118,329
400 Purchased Property Services	30,700
500 Other Purchased Services	120,860
600 Supplies	164,600
700 Property	15,600
800 Other Objects	34,540
Total Student Activities	1,363,340
3300 Community Services	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	550
600 Supplies	3,200
Total Community Services	3,750
Total Operation of Non-Instructional Services	1,367,090
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	761,100
900 Other Uses of Funds	3,109,000
Total Debt Service / Other Expenditures and Financing Uses	3,870,100
5200 Interfund Transfers - Out	
900 Other Uses of Funds	241,915
Total Interfund Transfers - Out	241,915
Total Other Expenditures and Financing Uses	4,112,015
TOTAL EXPENDITURES	45,208,715

Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	5,900,000	4,900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	600,000	500,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	22,000	20,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	275,000	275,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	6,922,000	5,820,000

Long-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	1,500,000	1,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
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

1,500,000

1,500,000

TOTAL CASH AND INVESTMENTS

8,422,000

7,320,000

Long-Term Indebtedness

General 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 General Fund

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		

06/30/2016 Estimate

06/30/2017 Projection

	34,175,000	31,100,000
	430,000	400,000
	825,000	800,000
	550,000	555,000
	55,000,000	57,000,000
	\$90,980,000	\$89,855,000

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

20,000

20,000

Long-Term Indebtedness

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Food Service / Cafeteria Operations Fund

	<u>05/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
	6,000	6,000
	1,200,000	1,300,000
	\$1,226,000	\$1,326,000

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

Investment Trust Fund

06/30/2016 Estimate

06/30/2017 Projection

- 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>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
<u>Long-Term Indebtedness</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	\$92,206,000	\$91,181,000

Short-Term Payables

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	3,750,000	3,750,000
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	185,000	185,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$4,060,000	\$4,060,000

TOTAL INDEBTEDNESS

\$96,266,000	\$95,241,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	146,090
0820 Restricted Fund Balance	
0830 Committed Fund Balance	535,000
0840 Assigned Fund Balance	1,459,136
0850 Unassigned Fund Balance	3,478,151
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,472,287

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$5,618,377