

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 09/19/2016

Daneille Robinson

President of the Board - Original Signature Required

9/22/16

Date

Case L. Haymann

Secretary of the Board - Original Signature Required

9-22-16

Date

D. M. KLASBURY

Chief School Administrator - Original Signature Required

Sept. 22, 2016

Date

Kenneth L Medina

Contact Person

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

24 PS 6-688

(10/2010)

REVISED SUBMISSION

SCHOOL DISTRICT : Harrisburg City SD	COUNTY : Dauphin	AUN : 115222752
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lo 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%

Would 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	\$149416557
Ending Unassigned Fund Balance	\$19609001
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	13.1%

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 Sept. 22, 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 : Harrisburg City SD	County : Dauphin	AUN Number : 115222752
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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 9/22/16
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Contingency of less than 1%.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	District is utilizing unreserved fund balance for expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	District is reserving a portion of fund balance for future expenditures such as debt service and text books.

<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	2,500,000
0840 Assigned Fund Balance	17,500,000
0850 Unassigned Fund Balance	9,705,287
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$29,705,287</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	55,007,812
7000 Revenue from State Sources	79,775,264
8000 Revenue from Federal Sources	8,737,195
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$143,520,271</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$173,225,558</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	36,666,800
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	1,925,000
6140 Current Act 511 Taxes - Flat Rate Assessments	230,000
6150 Current Act 511 Taxes - Proportional Assessments	7,125,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,290,000
6500 Earnings on Investments	50,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,850,000
6910 Rentals	175,000
6920 Contributions and Donations from Private Sources	680,762
6940 Tuition from Patrons	415,000
6960 Services Provided Other Local Governmental Units / LEAs	50,000
6990 Refunds and Other Miscellaneous Revenue	1,500,000

REVENUE FROM LOCAL SOURCES \$55,007,812**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	50,837,754
7160 Tuition for Orphans Subsidy	100,000
7170 School Improvement Grants	2,174,236
7250 Migratory Children	1,000
7271 Special Education funds for School-Aged Pupils	5,874,742
7292 Pre-K Counts	1,000,000
7299 Program Revenues Not Listed Previously in the 7200 Series	2,220,000
7310 Transportation (Pupil and Nonpublic/CS)	1,410,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	3,325,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	150,000
7340 State Property Tax Reduction Allocation	2,771,892
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	500,000
7810 State Share of Social Security and Medicare Taxes	1,829,125
7820 State Share of Retirement Contributions	7,581,515

REVENUE FROM STATE SOURCES \$79,775,264**REVENUE FROM FEDERAL SOURCES**

8110 Payments for Federally Impacted Areas	75,000
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	55,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	6,641,048

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Amount

REVENUE FROM FEDERAL SOURCES

8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	477,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	331,837
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	825,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	23,560
8830 Medical Assistance Reimbursements (Access) - Early Intervention	308,750

REVENUE FROM FEDERAL SOURCES **\$8,737,195**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **143,520,271**

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$36,666,800
Amount of Tax Relief for Homestead Exclusions	<u>\$2,771,892</u>
Total Approx. Tax Revenue:	\$39,438,692
Approx. Tax Levy for Tax Rate Calculation:	\$44,935,804

Dauphin

Total

2015-16 Data		
a. Assessed Value	\$1,608,385,500	\$1,608,385,500
b. Real Estate Mills	27.9156	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$2,022,607,559	\$2,022,607,559
d. Assessed Value	\$1,616,395,800	\$1,616,395,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$44,899,046	\$44,899,046
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$44,899,046	\$44,899,046
(f Total * g)		
i. Base Mills Subject to Index	27.9156	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	86.96252%	86.96252%
k. Tax Levy Needed	\$44,935,804	\$44,935,804
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	27.8000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$44,935,803	\$44,935,803
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$42,163,911
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$36,666,800
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$36,666,800
Amount of Tax Relief for Homestead Exclusions	<u>\$2,771,892</u>
Total Approx. Tax Revenue:	\$39,438,692
Approx. Tax Levy for Tax Rate Calculation:	\$44,935,804

Dauphin

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	28.8926	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$46,701,877	\$46,701,877
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$15,723	
Number of Homestead/Farmstead Properties	6315	6315
Median Assessed Value of Homestead Properties		\$53,000

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$36,666,800
Amount of Tax Relief for Homestead Exclusions	<u>\$2,771,892</u>
Total Approx. Tax Revenue:	\$39,438,692
Approx. Tax Levy for Tax Rate Calculation:	\$44,935,804

Dauphin	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,771,892	Lowering RE Tax Rate	\$0	\$2,771,892
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,771,892

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>
Dauphin	1,616,395,800	27.8000	44,935,803			86.96252%	
Totals:	1,616,395,800		44,935,803	- 2,771,892	= 42,163,911	X 86.96252%	= 36,666,800

	<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	\$5.00	\$0.00	320,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	230,000
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 320,000 230,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,000,000	3,550,000
6152 Current Act 511 Occupation Taxes	120.0000	0.0000	725,000	725,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	750,000	750,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	300,000	300,000
6155 Current Act 511 Business Privilege Taxes	1.0000	0.0000	900,000	900,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.7500	0.0000	900,000	900,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 7,575,000 7,125,000

Total Act 511, Current Taxes 7,355,000

Act 511 Tax Limit -->	2,022,607,559	X	12	24,271,291
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Dauphin	27.9156	27.8000	-0.40%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.5%				
6141	Current Act 511 Per Capita Taxes					3.5%				
6142	Current Act 511 Occupation Taxes – Flat Rate					3.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6144	Current Act 511 Trailer Taxes					3.5%				
6145	Current Act 511 Business Privilege Taxes – Flat Rate					3.5%				
6146	Current Act 511 Mechanical Device Taxes – Flat Rate					3.5%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6152	Current Act 511 Occupation Taxes	120	120.000	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.5%				
6155	Current Act 511 Business Privilege Taxes	1	1.000	0.00%	Yes	3.5%				
6156	Current Act 511 Mechanical Device Taxes – Percentage					3.5%				
6157	Current Act 511 Mercantile Taxes	0.75	0.750	0.00%	Yes	3.5%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	52,553,458
1200 Special Programs - Elementary / Secondary	20,708,705
1300 Vocational Education	4,375,000
1400 Other Instructional Programs - Elementary / Secondary	4,225,060
1700 Higher Education Programs	575,000
Total Instruction	\$82,437,223
2000 Support Services	
2100 Support Services - Students	4,002,888
2200 Support Services - Instructional Staff	2,197,092
2300 Support Services - Administration	7,646,780
2400 Support Services - Pupil Health	1,371,710
2500 Support Services - Business	1,674,535
2600 Operation and Maintenance of Plant Services	11,776,790
2700 Student Transportation Services	3,603,680
2800 Support Services - Central	3,914,491
2900 Other Support Services	2,050,000
Total Support Services	\$38,237,966
3000 Operation of Non-Instructional Services	
3200 Student Activities	619,900
3300 Community Services	505,549
Total Operation of Non-Instructional Services	\$1,125,449
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	275,000
5200 Interfund Transfers - Out	26,343,165
5500 Special and Extraordinary Items	264,000
5900 Budgetary Reserve	733,754
Total Other Expenditures and Financing Uses	\$27,615,919
Total Estimated Expenditures and Other Financing Uses	\$149,416,557

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	22,914,745
200 Personnel Services - Employee Benefits	16,348,935
300 Purchased Professional and Technical Services	1,921,144
400 Purchased Property Services	85,500
500 Other Purchased Services	8,404,200
600 Supplies	2,516,180
700 Property	342,804
800 Other Objects	19,950
Total Regular Programs - Elementary / Secondary	\$52,553,458
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,315,095
200 Personnel Services - Employee Benefits	5,120,360
300 Purchased Professional and Technical Services	787,500
500 Other Purchased Services	6,332,500
600 Supplies	141,400
700 Property	10,500
800 Other Objects	1,350
Total Special Programs - Elementary / Secondary	\$20,708,705
1300 Vocational Education	
500 Other Purchased Services	4,375,000
Total Vocational Education	\$4,375,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	687,000
200 Personnel Services - Employee Benefits	188,560
300 Purchased Professional and Technical Services	7,200
500 Other Purchased Services	3,338,900
600 Supplies	3,400
Total Other Instructional Programs - Elementary / Secondary	\$4,225,060
1700 Higher Education Programs	
500 Other Purchased Services	575,000
Total Higher Education Programs	\$575,000
Total Instruction	\$82,437,223
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,480,400
200 Personnel Services - Employee Benefits	1,306,901
300 Purchased Professional and Technical Services	85,000
500 Other Purchased Services	32,250
600 Supplies	93,337
700 Property	3,500
800 Other Objects	1,500

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$4,002,888
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	872,978
200 Personnel Services - Employee Benefits	380,415
300 Purchased Professional and Technical Services	827,329
500 Other Purchased Services	40,950
600 Supplies	74,420
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$2,197,092
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,681,210
200 Personnel Services - Employee Benefits	2,449,970
300 Purchased Professional and Technical Services	1,061,000
400 Purchased Property Services	4,000
500 Other Purchased Services	223,800
600 Supplies	65,900
700 Property	14,500
800 Other Objects	146,400
Total Support Services - Administration	\$7,646,780
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	741,400
200 Personnel Services - Employee Benefits	498,660
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	5,500
500 Other Purchased Services	4,500
600 Supplies	12,150
700 Property	7,500
800 Other Objects	2,000
Total Support Services - Pupil Health	\$1,371,710
2500 Support Services - Business	
100 Personnel Services - Salaries	833,975
200 Personnel Services - Employee Benefits	536,060
300 Purchased Professional and Technical Services	80,000
400 Purchased Property Services	40,000
500 Other Purchased Services	15,750
600 Supplies	119,750
700 Property	7,500
800 Other Objects	41,500
Total Support Services - Business	\$1,674,535
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,103,150
200 Personnel Services - Employee Benefits	2,838,040
300 Purchased Professional and Technical Services	982,500
400 Purchased Property Services	3,190,500
500 Other Purchased Services	415,000

2016-2017 Final General Fund Budget

LEA : 115222752 Harrisburg City SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,097,600
700 Property	150,000
Total Operation and Maintenance of Plant Services	\$11,776,790
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	69,200
200 Personnel Services - Employee Benefits	22,330
500 Other Purchased Services	3,222,150
600 Supplies	290,000
Total Student Transportation Services	\$3,603,680
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,391,406
200 Personnel Services - Employee Benefits	842,985
300 Purchased Professional and Technical Services	137,100
400 Purchased Property Services	600,000
500 Other Purchased Services	41,500
600 Supplies	119,000
700 Property	780,000
800 Other Objects	2,500
Total Support Services - Central	\$3,914,491
2900 <u>Other Support Services</u>	
500 Other Purchased Services	50,000
800 Other Objects	2,000,000
Total Other Support Services	\$2,050,000
Total Support Services	\$38,237,966
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	403,000
200 Personnel Services - Employee Benefits	30,900
300 Purchased Professional and Technical Services	39,000
400 Purchased Property Services	28,000
500 Other Purchased Services	68,400
600 Supplies	41,600
700 Property	9,000
Total Student Activities	\$619,900
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	189,450
200 Personnel Services - Employee Benefits	143,325
300 Purchased Professional and Technical Services	67,000
600 Supplies	105,774
Total Community Services	\$505,549
Total Operation of Non-Instructional Services	\$1,125,449
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	275,000
Total Debt Service / Other Expenditures and Financing Uses	\$275,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	26,343,165
Total Interfund Transfers - Out	\$26,343,165
5500 Special and Extraordinary Items	
900 Other Uses of Funds	264,000
Total Special and Extraordinary Items	\$264,000
5900 Budgetary Reserve	
800 Other Objects	733,754
Total Budgetary Reserve	\$733,754
Total Other Expenditures and Financing Uses	\$27,615,919
TOTAL EXPENDITURES	\$149,416,557

Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	28,712,400	26,425,800
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 Cash and Short-Term Investments	\$28,712,400	\$26,425,800

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		

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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	\$28,712,400	\$26,425,800
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Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

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

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

REVISED SUBMISSION

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		

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	278,583,000	252,600,000
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	\$278,583,000	\$252,600,000
TOTAL INDEBTEDNESS	\$278,583,000	\$252,600,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,200,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	19,609,001
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,809,001
5900 Budgetary Reserve	733,754
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,542,755