

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

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Adele Huntzinger

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**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 : Conestoga Valley SD	County : Lancaster	AUN Number : 113361703
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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
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**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)

SCHOOL DISTRICT : Conestoga Valley SD	COUNTY : Lancaster	AUN : 113361703
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2016-2017 (compared to 2015-2016)?

Yes No

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

Total Budgeted Expenditures	\$66598648
Ending Unassigned Fund Balance	\$5286114
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.9%

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
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DUE DATE: AUGUST 15, 2016

<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	157,567
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,103,271
0840 Assigned Fund Balance	1,850,000
0850 Unassigned Fund Balance	5,723,328
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>12,676,599</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	48,761,423
7000 Revenue from State Sources	13,211,706
8000 Revenue from Federal Sources	2,280,305
9000 Other Financing Sources	8,000
Total Estimated Revenues And Other Financing Sources	<u>64,261,434</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>76,938,033</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	40,984,600
6112 Interim Real Estate Taxes	183,779
6113 Public Utility Realty Taxes	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	254,000
6150 Current Act 511 Taxes - Proportional Assessments	5,063,027
6400 Delinquencies on Taxes Levied / Assessed by the LEA	735,000
6500 Earnings on Investments	125,000
6700 Revenues from LEA Activities	79,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	698,771
6910 Rentals	96,000
6920 Contributions and Donations from Private Sources	79,163
6940 Tuition from Patrons	66,083
6990 Refunds and Other Miscellaneous Revenue	347,000
REVENUE FROM LOCAL SOURCES	48,761,423
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,039,506
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	1,633,472
7292 Pre-K Counts	170,000
7310 Transportation (Pupil and Nonpublic/CS)	817,442
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	820,949
7330 Health Services (Medical, Dental, Nurse, Act 25)	103,000
7340 State Property Tax Reduction Allocation	701,315
7810 State Share of Social Security and Medicare Taxes	997,063
7820 State Share of Retirement Contributions	3,913,959
REVENUE FROM STATE SOURCES	13,211,706
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,976,266
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	175,715
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	48,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,324
REVENUE FROM FEDERAL SOURCES	2,280,305

Amount

OTHER FINANCING SOURCES

9320 Special Revenue Fund Transfers 8,000

OTHER FINANCING SOURCES 8,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 64,261,434

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$40,984,600
Amount of Tax Relief for Homestead Exclusions	\$701,315
Total Approx. Tax Revenue:	\$41,685,915
Approx. Tax Levy for Tax Rate Calculation:	\$42,979,880

Lancaster

Total

2015-16 Data		
a. Assessed Value	\$2,694,063,036	\$2,694,063,036
b. Real Estate Mills	15.2064	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$2,926,156,117	\$2,926,156,117
d. Assessed Value	\$2,699,063,036	\$2,699,063,036
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$40,967,000	\$40,967,000
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$40,967,000	\$40,967,000
(f Total * g)		
i. Base Mills Subject to Index	15.2064	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.93943%	96.93943%
k. Tax Levy Needed	\$42,979,880	\$42,979,880
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	15.9240	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$42,979,880	\$42,979,880
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$42,278,565
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$40,984,600
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$40,984,600	
Amount of Tax Relief for Homestead Exclusions	<u>\$701,315</u>	
Total Approx. Tax Revenue:	\$41,685,915	
Approx. Tax Levy for Tax Rate Calculation:	\$42,979,880	

Lancaster

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	15.5713	
q. Mills In Excess of Index (if l > p), (l - p))	0.3527	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$42,027,920	\$42,027,920
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$951,960	\$951,960
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$922,825	\$922,825

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,353	
Number of Homestead/Farmstead Properties	7251	7251
Median Assessed Value of Homestead Properties		\$148,050

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$40,984,600
Amount of Tax Relief for Homestead Exclusions	<u>\$701,315</u>
Total Approx. Tax Revenue:	\$41,685,915
Approx. Tax Levy for Tax Rate Calculation:	\$42,979,880
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$701,315	Lowering RE Tax Rate	\$0	\$701,315
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$701,315

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lancaster	2,699,063,036	15.9240	42,979,880			96.93943%	
Totals:	2,699,063,036		42,979,880	701,315	42,278,565	96.93943%	40,984,600

	<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	\$10.00	\$0.00	254,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 254,000 254,000

	<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%	4,189,160	4,189,160
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	525,000	525,000
6154 Current Act 511 Amusement Taxes	2.000%	0.000%	348,867	348,867
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 5,063,027 5,063,027

Total Act 511, Current Taxes 5,317,027

Act 511 Tax Limit -->	2,926,156,117	12	35,113,873
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Lancaster	15.2064	15.9240	4.72%	No	2.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	2.4%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$0.00	-100.00%	Yes	2.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.4%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	2.4%				
6144	Current Act 511 Trailer Taxes					2.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6152	Current Act 511 Occupation Taxes					2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6154	Current Act 511 Amusement Taxes	2.000%	2.000%	0.00%	Yes	2.4%				
6155	Current Act 511 Business Privilege Taxes					2.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.4%				
6157	Current Act 511 Mercantile Taxes					2.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,533,549
1200 Special Programs - Elementary / Secondary	8,101,736
1300 Vocational Education	1,099,307
1400 Other Instructional Programs - Elementary / Secondary	191,924
1500 Nonpublic School Programs	16,455
1800 Pre-Kindergarten	348,091
Total Instruction	42,291,062
2000 Support Services	
2100 Support Services - Students	2,260,826
2200 Support Services - Instructional Staff	2,346,300
2300 Support Services - Administration	2,795,227
2400 Support Services - Pupil Health	557,622
2500 Support Services - Business	594,566
2600 Operation and Maintenance of Plant Services	4,670,589
2700 Student Transportation Services	2,304,441
2800 Support Services - Central	1,166,191
2900 Other Support Services	46,000
Total Support Services	16,741,762
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,126,833
3300 Community Services	29,776
Total Operation of Non-Instructional Services	1,156,609
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	161,388
5200 Interfund Transfers - Out	6,022,827
5900 Budgetary Reserve	225,000
Total Other Expenditures and Financing Uses	6,409,215
Total Estimated Expenditures and Other Financing Uses	66,598,648

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,489,079
200 Personnel Services - Employee Benefits	10,744,326
300 Purchased Professional and Technical Services	328,475
400 Purchased Property Services	347,946
500 Other Purchased Services	2,010,474
600 Supplies	1,047,354
700 Property	555,045
800 Other Objects	10,850
Total Regular Programs - Elementary / Secondary	32,533,549
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,483,711
200 Personnel Services - Employee Benefits	1,459,300
300 Purchased Professional and Technical Services	2,907,253
500 Other Purchased Services	1,203,672
600 Supplies	43,000
700 Property	2,300
800 Other Objects	2,500
Total Special Programs - Elementary / Secondary	8,101,736
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	103,107
500 Other Purchased Services	996,000
600 Supplies	200
Total Vocational Education	1,099,307
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	90,009
200 Personnel Services - Employee Benefits	33,915
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	3,000
500 Other Purchased Services	5,000
Total Other Instructional Programs - Elementary / Secondary	191,924
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	16,455
Total Nonpublic School Programs	16,455
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	340,000
500 Other Purchased Services	8,091
Total Pre-Kindergarten	348,091
Total Instruction	42,291,062

2000 Support Services

2100 Support Services - Students

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,357,684
200 Personnel Services - Employee Benefits	804,045
300 Purchased Professional and Technical Services	39,700
400 Purchased Property Services	3,267
500 Other Purchased Services	4,350
600 Supplies	43,450
700 Property	500
800 Other Objects	7,830
Total Support Services - Students	2,260,826
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,194,139
200 Personnel Services - Employee Benefits	689,595
300 Purchased Professional and Technical Services	120,339
400 Purchased Property Services	200
500 Other Purchased Services	142,302
600 Supplies	137,725
700 Property	61,500
800 Other Objects	500
Total Support Services - Instructional Staff	2,346,300
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,509,832
200 Personnel Services - Employee Benefits	875,003
300 Purchased Professional and Technical Services	226,638
400 Purchased Property Services	1,000
500 Other Purchased Services	74,300
600 Supplies	82,004
700 Property	500
800 Other Objects	25,950
Total Support Services - Administration	2,795,227
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	336,371
200 Personnel Services - Employee Benefits	204,551
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	700
600 Supplies	14,500
800 Other Objects	500
Total Support Services - Pupil Health	557,622
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	293,359
200 Personnel Services - Employee Benefits	170,796
300 Purchased Professional and Technical Services	80,750
400 Purchased Property Services	7,661
500 Other Purchased Services	14,000
600 Supplies	23,000
700 Property	2,500
800 Other Objects	2,500

<u>Description</u>	<u>Amount</u>
Total Support Services - Business	594,566
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	85,742
200 Personnel Services - Employee Benefits	53,920
300 Purchased Professional and Technical Services	140,820
400 Purchased Property Services	3,369,332
500 Other Purchased Services	221,825
600 Supplies	763,050
700 Property	35,000
800 Other Objects	900
Total Operation and Maintenance of Plant Services	4,670,589
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	52,120
200 Personnel Services - Employee Benefits	32,856
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	2,039,465
600 Supplies	175,500
Total Student Transportation Services	2,304,441
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	504,039
200 Personnel Services - Employee Benefits	337,796
300 Purchased Professional and Technical Services	110,200
400 Purchased Property Services	107,556
500 Other Purchased Services	15,100
600 Supplies	11,700
700 Property	79,600
800 Other Objects	200
Total Support Services - Central	1,166,191
2900 <u>Other Support Services</u>	
500 Other Purchased Services	46,000
Total Other Support Services	46,000
Total Support Services	16,741,762
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	636,320
200 Personnel Services - Employee Benefits	270,553
300 Purchased Professional and Technical Services	3,200
400 Purchased Property Services	23,300
500 Other Purchased Services	64,500
600 Supplies	92,560
700 Property	36,000
800 Other Objects	400
Total Student Activities	1,126,833
3300 <u>Community Services</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	7,391
200 Personnel Services - Employee Benefits	2,785
300 Purchased Professional and Technical Services	19,600
Total Community Services	29,776
Total Operation of Non-Instructional Services	1,156,609
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	112,727
900 Other Uses of Funds	48,661
Total Debt Service / Other Expenditures and Financing Uses	161,388
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	6,022,827
Total Interfund Transfers - Out	6,022,827
5900 <u>Budgetary Reserve</u>	
800 Other Objects	225,000
Total Budgetary Reserve	225,000
Total Other Expenditures and Financing Uses	6,409,215
TOTAL EXPENDITURES	66,598,648

Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	15,791,678	13,615,213
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	65,000	90,000
Capital Reserve Fund - § 690, §1850	2,774,139	2,728,573
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	70,543	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,750,000	1,750,000
Private Purpose Trust Fund	165,000	165,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	155,000	155,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	20,771,360	18,553,786

Long-Term Investments

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

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

20,771,360

18,553,786

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	20,775,005	16,098,339
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	674,544	694,780
0550 Authority Lease Obligations	1,732,503	1,683,842
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	23,182,052	18,476,961
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Public Purpose (Expendable) Trust Fund

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

23,182,052

18,476,961

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	7,530,296	7,605,599
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	202,549	204,574
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	123,251	135,576
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	341,610	345,026
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	8,197,706	8,197,706
TOTAL INDEBTEDNESS	31,379,758	26,767,736

Account Description	Amounts
0810 Nonspendable Fund Balance	157,567
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,203,271
0840 Assigned Fund Balance	1,850,000
0850 Unassigned Fund Balance	5,286,114
Total Ending Fund Balance - Committed, Assigned, and Unassigned	10,496,952
5900 Budgetary Reserve	225,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	10,721,952