

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

Richard B Snodgrass

(717)881-7197

Extn :

Contact Person

Telephone

Extension

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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 : York City SD	County : York	AUN Number : 112679002
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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 : York City SD	COUNTY : York	AUN : 112679002
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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	\$128033634
Ending Unassigned Fund Balance	\$10605789
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.3%

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	3,899,165
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	13,222,893
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>13,222,893</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	34,795,675
7000 Revenue from State Sources	84,365,865
8000 Revenue from Federal Sources	6,254,990
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>125,416,530</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>138,639,423</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	26,654,095
6113 Public Utility Realty Taxes	41,000
6114 Payments in Lieu of Current Taxes - State / Local	165,000
6150 Current Act 511 Taxes - Proportional Assessments	2,450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,200,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	34,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,600,000
6910 Rentals	321,580
6920 Contributions and Donations from Private Sources	20,000
6960 Services Provided Other Local Governmental Units / LEAs	85,000
6990 Refunds and Other Miscellaneous Revenue	200,000

REVENUE FROM LOCAL SOURCES 34,795,675

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	58,969,640
7250 Migratory Children	1,000
7271 Special Education funds for School-Aged Pupils	5,949,683
7280 Adult Literacy	328,000
7292 Pre-K Counts	1,500,000
7310 Transportation (Pupil and Nonpublic/CS)	382,229
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,216,582
7330 Health Services (Medical, Dental, Nurse, Act 25)	115,000
7340 State Property Tax Reduction Allocation	2,902,904
7505 Ready to Learn Block Grant	1,566,041
7810 State Share of Social Security and Medicare Taxes	1,969,545
7820 State Share of Retirement Contributions	8,465,241

REVENUE FROM STATE SOURCES 84,365,865

REVENUE FROM FEDERAL SOURCES

8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	103,417
8310 Payments for Federally Impacted Areas - P.L. 81-815	15,000
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	1,610,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	3,302,090
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	663,856

Amount

REVENUE FROM FEDERAL SOURCES	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	350,627
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	130,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	80,000
REVENUE FROM FEDERAL SOURCES	6,254,990
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	125,416,530

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$26,654,095
Amount of Tax Relief for Homestead Exclusions	<u>\$2,902,904</u>
Total Approx. Tax Revenue:	\$29,556,999
Approx. Tax Levy for Tax Rate Calculation:	\$33,539,795

York

Total

2015-16 Data		
a. Assessed Value	\$984,993,716	\$984,993,716
b. Real Estate Mills	33.7361	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$996,417,033	\$996,417,033
d. Assessed Value	\$994,181,156	\$994,181,156
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$33,229,847	\$33,229,847
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$33,229,847	\$33,229,847
(f Total * g)		
i. Base Mills Subject to Index	33.7361	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	87.00000%	87.00000%
k. Tax Levy Needed	\$33,539,795	\$33,539,795
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	33.7361	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$33,539,795	\$33,539,795
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,636,891
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$26,654,095
(n * Est. Pct. Collection)		

AUN: 112679002 York City SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$26,654,095
Amount of Tax Relief for Homestead Exclusions	<u>\$2,902,904</u>
Total Approx. Tax Revenue:	\$29,556,999
Approx. Tax Levy for Tax Rate Calculation:	\$33,539,795

	York	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	35.0518	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$34,847,839	\$34,847,839
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	\$15,765	
Number of Homestead/Farmstead Properties	5475	5475
Median Assessed Value of Homestead Properties		\$59,500

AUN: 112679002 York City SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$26,654,095
Amount of Tax Relief for Homestead Exclusions	<u>\$2,902,904</u>
Total Approx. Tax Revenue:	\$29,556,999
Approx. Tax Levy for Tax Rate Calculation:	\$33,539,795

York	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,902,904	Lowering RE Tax Rate	\$0	\$2,902,904
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,902,904

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>
York	994,181,156	33.7361	33,539,795			87.00000%	
Totals:	994,181,156		33,539,795	- 2,902,904	= 30,636,891	X 87.00000%	= 26,654,095

	<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	\$0.00	\$0.00	0
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 0 0

	<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%	2,200,000	2,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	250,000	250,000
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 2,450,000 2,450,000

Total Act 511, Current Taxes 2,450,000

Act 511 Tax Limit -->	996,417,033 X	12	11,957,004
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				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	Less than or equal to Index		2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> York	33.7361	33.7361	0.00%	Yes	3.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.9%				
6141	Current Act 511 Per Capita Taxes					3.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.9%				
6143	Current Act 511 Local Services Taxes					3.9%				
6144	Current Act 511 Trailer Taxes					3.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.9%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6152	Current Act 511 Occupation Taxes					3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.500%	-50.00%	Yes	3.9%				
6154	Current Act 511 Amusement Taxes					3.9%				
6155	Current Act 511 Business Privilege Taxes					3.9%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.9%				
6157	Current Act 511 Mercantile Taxes					3.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	51,871,075
1200 Special Programs - Elementary / Secondary	23,876,116
1300 Vocational Education	5,261,379
1400 Other Instructional Programs - Elementary / Secondary	1,667,091
1500 Nonpublic School Programs	85,000
1600 Adult Education Programs	383,371
1800 Pre-Kindergarten	2,114,524
Total Instruction	85,258,556
2000 Support Services	
2100 Support Services - Students	5,962,391
2200 Support Services - Instructional Staff	2,870,599
2300 Support Services - Administration	5,979,891
2400 Support Services - Pupil Health	1,420,748
2500 Support Services - Business	1,183,546
2600 Operation and Maintenance of Plant Services	7,395,717
2700 Student Transportation Services	2,206,512
2800 Support Services - Central	1,757,395
2900 Other Support Services	18,301
Total Support Services	28,795,100
3000 Operation of Non-Instructional Services	
3200 Student Activities	650,268
3300 Community Services	344,930
Total Operation of Non-Instructional Services	995,198
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,607,403
5900 Budgetary Reserve	377,377
Total Other Expenditures and Financing Uses	12,984,780
Total Estimated Expenditures and Other Financing Uses	128,033,634

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,362,344
200 Personnel Services - Employee Benefits	13,914,679
300 Purchased Professional and Technical Services	1,340,202
400 Purchased Property Services	2,800
500 Other Purchased Services	15,208,900
600 Supplies	967,350
700 Property	1,500
800 Other Objects	73,300
Total Regular Programs - Elementary / Secondary	51,871,075
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,310,807
200 Personnel Services - Employee Benefits	5,258,578
300 Purchased Professional and Technical Services	1,141,469
500 Other Purchased Services	9,959,000
600 Supplies	206,262
Total Special Programs - Elementary / Secondary	23,876,116
1300 <u>Vocational Education</u>	
500 Other Purchased Services	5,261,379
Total Vocational Education	5,261,379
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	219,244
200 Personnel Services - Employee Benefits	90,390
300 Purchased Professional and Technical Services	1,232,105
500 Other Purchased Services	125,352
Total Other Instructional Programs - Elementary / Secondary	1,667,091
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	85,000
Total Nonpublic School Programs	85,000
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	84,314
200 Personnel Services - Employee Benefits	41,353
300 Purchased Professional and Technical Services	252,604
500 Other Purchased Services	100
600 Supplies	5,000
Total Adult Education Programs	383,371
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	141,776
200 Personnel Services - Employee Benefits	82,487
300 Purchased Professional and Technical Services	31,375
500 Other Purchased Services	17,756
600 Supplies	214,515

<u>Description</u>	<u>Amount</u>
700 Property	10,000
800 Other Objects	1,616,615
Total Pre-Kindergarten	2,114,524
Total Instruction	85,258,556
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,881,087
200 Personnel Services - Employee Benefits	1,932,304
300 Purchased Professional and Technical Services	2,072,089
500 Other Purchased Services	23,780
600 Supplies	46,031
700 Property	5,000
800 Other Objects	2,100
Total Support Services - Students	5,962,391
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,211,689
200 Personnel Services - Employee Benefits	767,080
300 Purchased Professional and Technical Services	251,501
400 Purchased Property Services	10,000
500 Other Purchased Services	56,500
600 Supplies	562,500
700 Property	11,329
Total Support Services - Instructional Staff	2,870,599
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,308,717
200 Personnel Services - Employee Benefits	2,022,236
300 Purchased Professional and Technical Services	470,663
400 Purchased Property Services	2,500
500 Other Purchased Services	110,525
600 Supplies	46,750
800 Other Objects	18,500
Total Support Services - Administration	5,979,891
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	660,042
200 Personnel Services - Employee Benefits	476,506
300 Purchased Professional and Technical Services	272,000
600 Supplies	4,450
700 Property	7,000
800 Other Objects	750
Total Support Services - Pupil Health	1,420,748
2500 Support Services - Business	
100 Personnel Services - Salaries	435,465
200 Personnel Services - Employee Benefits	335,081
300 Purchased Professional and Technical Services	4,000

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	264,100
500 Other Purchased Services	29,200
600 Supplies	83,300
800 Other Objects	32,400
Total Support Services - Business	1,183,546
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,784,518
200 Personnel Services - Employee Benefits	2,291,907
300 Purchased Professional and Technical Services	166,000
400 Purchased Property Services	1,156,292
500 Other Purchased Services	300,000
600 Supplies	696,500
800 Other Objects	500
Total Operation and Maintenance of Plant Services	7,395,717
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,206,512
Total Student Transportation Services	2,206,512
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	732,596
200 Personnel Services - Employee Benefits	531,679
300 Purchased Professional and Technical Services	136,000
400 Purchased Property Services	147,000
500 Other Purchased Services	83,500
600 Supplies	113,720
700 Property	7,500
800 Other Objects	5,400
Total Support Services - Central	1,757,395
2900 <u>Other Support Services</u>	
500 Other Purchased Services	18,301
Total Other Support Services	18,301
Total Support Services	28,795,100
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	395,654
200 Personnel Services - Employee Benefits	142,881
300 Purchased Professional and Technical Services	29,125
400 Purchased Property Services	1,000
500 Other Purchased Services	42,013
600 Supplies	34,325
700 Property	1,000
800 Other Objects	4,270
Total Student Activities	650,268
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	118,294

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	104,080
300 Purchased Professional and Technical Services	98,456
500 Other Purchased Services	9,000
600 Supplies	10,100
700 Property	5,000
Total Community Services	344,930
Total Operation of Non-Instructional Services	995,198
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	12,607,403
Total Debt Service / Other Expenditures and Financing Uses	12,607,403
5900 <u>Budgetary Reserve</u>	
800 Other Objects	377,377
Total Budgetary Reserve	377,377
Total Other Expenditures and Financing Uses	12,984,780
TOTAL EXPENDITURES	128,033,634

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	10,250,000	7,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,500,000	1,200,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	550,000	525,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	12,300,000	9,225,000

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		

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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

12,300,000

9,225,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	99,224,706	90,754,647
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	2,400,000	2,100,000

Total General Fund 101,624,706 92,854,647

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

101,624,706

92,854,647

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	101,624,706	92,854,647

Account Description	Amounts
0810 Nonspendable Fund Balance	3,899,165
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	10,605,789
Total Ending Fund Balance - Committed, Assigned, and Unassigned	14,504,954
5900 Budgetary Reserve	377,377
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	14,882,331