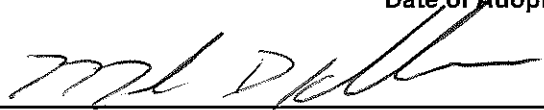


FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/19/2016



President of the Board - Original Signature Required

5/19/16

Date



Secretary of the Board - Original Signature Required

5/19/16

Date



Chief School Administrator - Original Signature Required

5/19/16

Date

Teresa Weaver

Contact Person

(717)252-1555

Extn :33240

Telephone

Extension

tweaver@eyork.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Eastern York SD	COUNTY : York	AUN : 112672203
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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	\$43587736
Ending Unassigned Fund Balance	\$1076718
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.5%

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 <i>D. Paula Pawlowski</i>	DATE 5/19/16
--	-----------------

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 : Eastern York SD	County : York	AUN Number : 112672203
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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 SUPERINTENDENT 	DATE 4/20/16
---	------------------------

DUE DATE: AUGUST 15, 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	320,038	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	139,603	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,076,718	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>1,216,321</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	28,118,130	
7000 Revenue from State Sources	14,884,606	
8000 Revenue from Federal Sources	545,000	
9000 Other Financing Sources	40,000	
Total Estimated Revenues And Other Financing Sources		<u>43,587,736</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>44,804,057</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	23,280,413
6112 Interim Real Estate Taxes	81,167
6113 Public Utility Realty Taxes	30,000
6120 Current Per Capita Taxes, Section 679	38,000
6140 Current Act 511 Taxes - Flat Rate Assessments	146,500
6150 Current Act 511 Taxes - Proportional Assessments	2,325,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,439,000
6500 Earnings on Investments	7,500
6700 Revenues from LEA Activities	54,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	440,000
6910 Rentals	1,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	150,000
6990 Refunds and Other Miscellaneous Revenue	25,050
REVENUE FROM LOCAL SOURCES	28,118,130
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,392,822
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,771,000
7310 Transportation (Pupil and Nonpublic/CS)	620,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	625,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340 State Property Tax Reduction Allocation	732,790
7501 PA Accountability Grants	300,000
7810 State Share of Social Security and Medicare Taxes	683,934
7820 State Share of Retirement Contributions	2,679,060
REVENUE FROM STATE SOURCES	14,884,606
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	450,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	95,000
REVENUE FROM FEDERAL SOURCES	545,000

	<u>Amount</u>
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	40,000
OTHER FINANCING SOURCES	40,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	43,587,736

AUN: 112672203 Eastern York SD

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

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Page - 1 of 3

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,280,413	
Amount of Tax Relief for Homestead Exclusions	<u>\$732,790</u>	
Total Approx. Tax Revenue:	\$24,013,203	
Approx. Tax Levy for Tax Rate Calculation:	\$24,319,835	

	York	Total
<hr/>		
2015-16 Data		
a. Assessed Value	\$1,091,000,000	\$1,091,000,000
b. Real Estate Mills	21.0200	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$1,186,622,044	\$1,186,622,044
d. Assessed Value	\$1,084,254,800	\$1,084,254,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2015-16 Calculations		
f. 2015-16 Tax Levy	\$22,932,820	\$22,932,820
(a * b)		
2016-17 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$22,932,820	\$22,932,820
(f Total * g)		
i. Base Mills Subject to Index	21.0200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.70000%	98.70000%
k. Tax Levy Needed	\$24,319,835	\$24,319,835
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	22.4300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$24,319,835	\$24,319,835
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,587,045
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$23,280,413
(n * Est. Pct. Collection)		

AUN: 112672203 Eastern York SD

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

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Page - 2 of 3

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$23,280,413

Amount of Tax Relief for Homestead Exclusions

\$732,790

Total Approx. Tax Revenue:

\$24,013,203

Approx. Tax Levy for Tax Rate Calculation:

\$24,319,835

York

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	21.6716	
q. Mills In Excess of Index (if l > p), (l - p))	0.7584	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,497,536	\$23,497,536
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$822,299	\$822,299
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$811,609	\$811,609

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,269	
Number of Homestead/Farmstead Properties	5257	5257
Median Assessed Value of Homestead Properties		\$121,270

AUN: 112672203 Eastern York SD

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

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Page - 3 of 3

Act 1 Index (current): 3.1%

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$23,280,413			
Amount of Tax Relief for Homestead Exclusions	<u>\$732,790</u>			
Total Approx. Tax Revenue:	\$24,013,203			
Approx. Tax Levy for Tax Rate Calculation:	\$24,319,835			
	York		Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$732,790	Lowering RE Tax Rate	\$0	\$732,790
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$732,790

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	1,084,254,800	22.4300	24,319,835			98.70000%	
Totals:	1,084,254,800		24,319,835	732,790 =	23,587,045 X	98.70000% =	23,280,413

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		38,000
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	\$5.00	\$0.00	38,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	67,000
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	41,500
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 146,500 146,500

	<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%	2,100,000	2,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	225,000	225,000
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 2,325,000 2,325,000

Total Act 511, Current Taxes 2,471,500

Act 511 Tax Limit -->	1,186,622,044 X	12	14,239,465
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2015-16 (Rebalanced)	2016-17	Percent Change in Rate			2015-16 (Rebalanced)	2016-17	
6111	Current Real Estate Taxes York	21.0200	22.4300	6.71%	No	3.1%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%			
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.1%			
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.1%			
6144	Current Act 511 Trailer Taxes					3.1%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.1%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.1%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.1%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%			
6152	Current Act 511 Occupation Taxes					3.1%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%			
6154	Current Act 511 Amusement Taxes					3.1%			
6155	Current Act 511 Business Privilege Taxes					3.1%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.1%			
6157	Current Act 511 Mercantile Taxes					3.1%			
6159	Current Act 511 Taxes, Other Proportional Assessments					3.1%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,551,358
1200 Special Programs - Elementary / Secondary	5,738,891
1300 Vocational Education	2,839,538
1400 Other Instructional Programs - Elementary / Secondary	194,373
Total Instruction	26,324,160
2000 Support Services	
2100 Support Services - Students	1,132,248
2200 Support Services - Instructional Staff	811,324
2300 Support Services - Administration	2,514,333
2400 Support Services - Pupil Health	372,837
2500 Support Services - Business	501,969
2600 Operation and Maintenance of Plant Services	2,965,073
2700 Student Transportation Services	2,007,131
2800 Support Services - Central	1,283,486
2900 Other Support Services	22,500
Total Support Services	11,610,901
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,103,519
Total Operation of Non-Instructional Services	1,103,519
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,549,156
Total Other Expenditures and Financing Uses	4,549,156
Total Estimated Expenditures and Other Financing Uses	43,587,736

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,253,645
200 Personnel Services - Employee Benefits	6,186,721
300 Purchased Professional and Technical Services	219,500
400 Purchased Property Services	5,910
500 Other Purchased Services	510,450
600 Supplies	366,347
700 Property	6,450
800 Other Objects	2,335
Total Regular Programs - Elementary / Secondary	17,551,358
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,689,337
200 Personnel Services - Employee Benefits	1,103,195
300 Purchased Professional and Technical Services	2,541,600
400 Purchased Property Services	1,000
500 Other Purchased Services	398,850
600 Supplies	4,909
Total Special Programs - Elementary / Secondary	5,738,891
1300 Vocational Education	
100 Personnel Services - Salaries	1,073,047
200 Personnel Services - Employee Benefits	630,868
400 Purchased Property Services	5,740
500 Other Purchased Services	1,062,885
600 Supplies	66,298
700 Property	500
800 Other Objects	200
Total Vocational Education	2,839,538
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	3,873
500 Other Purchased Services	180,500
Total Other Instructional Programs - Elementary / Secondary	194,373
Total Instruction	26,324,160
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	667,456
200 Personnel Services - Employee Benefits	455,432
300 Purchased Professional and Technical Services	200
500 Other Purchased Services	3,000
600 Supplies	5,400
800 Other Objects	760
Total Support Services - Students	1,132,248

<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	429,970
200 Personnel Services - Employee Benefits	283,546
300 Purchased Professional and Technical Services	10,520
400 Purchased Property Services	750
500 Other Purchased Services	34,950
600 Supplies	51,253
800 Other Objects	335
Total Support Services - Instructional Staff	811,324
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,393,803
200 Personnel Services - Employee Benefits	898,330
300 Purchased Professional and Technical Services	74,500
400 Purchased Property Services	8,750
500 Other Purchased Services	91,350
600 Supplies	28,100
800 Other Objects	19,500
Total Support Services - Administration	2,514,333
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	192,369
200 Personnel Services - Employee Benefits	169,653
300 Purchased Professional and Technical Services	2,670
400 Purchased Property Services	1,595
500 Other Purchased Services	300
600 Supplies	5,665
700 Property	170
800 Other Objects	415
Total Support Services - Pupil Health	372,837
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	279,924
200 Personnel Services - Employee Benefits	201,645
300 Purchased Professional and Technical Services	700
400 Purchased Property Services	200
500 Other Purchased Services	6,500
600 Supplies	5,500
800 Other Objects	7,500
Total Support Services - Business	501,969
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	835,557
200 Personnel Services - Employee Benefits	609,107
300 Purchased Professional and Technical Services	29,970
400 Purchased Property Services	1,064,342
500 Other Purchased Services	131,875
600 Supplies	293,672
800 Other Objects	550

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	2,965,073
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	41,200
200 Personnel Services - Employee Benefits	23,640
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	7,500
500 Other Purchased Services	1,772,833
600 Supplies	146,900
700 Property	9,033
800 Other Objects	1,025
Total Student Transportation Services	2,007,131
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	430,866
200 Personnel Services - Employee Benefits	314,530
300 Purchased Professional and Technical Services	39,500
400 Purchased Property Services	231,950
500 Other Purchased Services	60,600
600 Supplies	108,430
700 Property	97,000
800 Other Objects	610
Total Support Services - Central	1,283,486
2900 <u>Other Support Services</u>	
500 Other Purchased Services	22,500
Total Other Support Services	22,500
Total Support Services	11,610,901
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	580,690
200 Personnel Services - Employee Benefits	279,842
300 Purchased Professional and Technical Services	42,000
400 Purchased Property Services	12,750
500 Other Purchased Services	78,600
600 Supplies	80,531
700 Property	17,000
800 Other Objects	12,106
Total Student Activities	1,103,519
Total Operation of Non-Instructional Services	1,103,519
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,074,418
900 Other Uses of Funds	3,474,738

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	4,549,156
Total Other Expenditures and Financing Uses	4,549,156
TOTAL EXPENDITURES	43,587,736

LEA : 112672203 Eastern York SD

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Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	1,200,000	1,200,000
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	70,000	25,000
Other Capital Projects Fund	1,191,200	1,191,200
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	105,000	105,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	2,966,200	2,921,200

Long-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	253,000	253,000
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		

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Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments	253,000	253,000
TOTAL CASH AND INVESTMENTS	3,219,200	3,174,200

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable	39,181,600	35,884,600
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	2,218,180	2,093,180
0540 Accumulated Compensated Absences	530,000	530,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	775,000	775,000
0599 Other Long-Term Liabilities		
Total General Fund	42,704,780	39,282,780
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

42,704,780

39,282,780

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	3,474,740	3,425,000
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	3,474,740	3,474,740
TOTAL INDEBTEDNESS	46,179,520	42,707,780

Account Description	Amounts
0810 Nonspendable Fund Balance	320,038
0820 Restricted Fund Balance	
0830 Committed Fund Balance	139,603
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,076,718
Total Ending Fund Balance - Committed, Assigned, and Unassigned	1,536,359
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	1,536,359