

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2016

Melissa Konyar

President of the Board - Original Signature Required

6/16/16

Date

Michael L Bower

Secretary of the Board - Original Signature Required

6/16/16

Date

Michael L Bower

Chief School Administrator - Original Signature Required

6/16/16

Date

Michael L Bower

Contact Person

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Extn :107

Telephone

Extension

Bowerm@hasd.us

Email Address

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.

Unassigned fund balance will be used for operations

8150

Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.

Committed fund balance contains \$1,897,267 for healthcare and pension; \$23,465 for library fund; and \$1,901 for class of 2013

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Halifax Area SD	COUNTY : Dauphin	AUN : 115222504
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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.

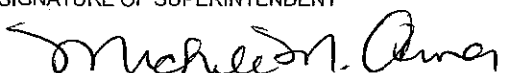
Total Budgeted Expenditures	\$19879234
Ending Unassigned Fund Balance	\$567130
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.9%

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 6/16/16
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DUE DATE: AUGUST 15, 2016

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET**

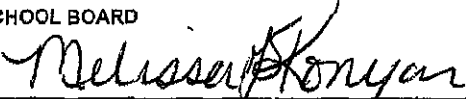
24 PS 6-687(a)(1)

(03/2006)

School District Name : Halifax Area SD	County : Dauphin	AUN Number : 115222504
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/13/2016
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	15,145
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,024,633
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	643,103
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>2,667,736</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,518,733
7000 Revenue from State Sources	9,771,142
8000 Revenue from Federal Sources	391,386
9000 Other Financing Sources	2,000
Total Estimated Revenues And Other Financing Sources	<u>19,683,261</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>22,350,997</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,663,038
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	11,000
6114 Payments in Lieu of Current Taxes - State / Local	10,000
6120 Current Per Capita Taxes, Section 679	24,300
6140 Current Act 511 Taxes - Flat Rate Assessments	24,300
6150 Current Act 511 Taxes - Proportional Assessments	1,703,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	559,000
6500 Earnings on Investments	12,000
6700 Revenues from LEA Activities	72,895
6800 Revenues from Intermediary Sources / Pass-Through Funds	207,000
6910 Rentals	2,500
6920 Contributions and Donations from Private Sources	6,700
6940 Tuition from Patrons	190,000
6990 Refunds and Other Miscellaneous Revenue	8,000
REVENUE FROM LOCAL SOURCES	9,518,733
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,482,875
7271 Special Education funds for School-Aged Pupils	746,355
7292 Pre-K Counts	191,250
7310 Transportation (Pupil and Nonpublic/CS)	746,357
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	267,908
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,000
7340 State Property Tax Reduction Allocation	432,815
7505 Ready to Learn Block Grant	192,577
7810 State Share of Social Security and Medicare Taxes	300,617
7820 State Share of Retirement Contributions	1,389,388
REVENUE FROM STATE SOURCES	9,771,142
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	292,626
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	38,760
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000
REVENUE FROM FEDERAL SOURCES	391,386

	<u>Amount</u>
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	2,000
OTHER FINANCING SOURCES	2,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,683,261

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$6,663,038
Amount of Tax Relief for Homestead Exclusions	<u>\$432,815</u>
Total Approx. Tax Revenue:	\$7,095,853
Approx. Tax Levy for Tax Rate Calculation:	\$7,562,230

Dauphin

Total

2015-16 Data

a. Assessed Value	\$336,293,400	\$336,293,400
b. Real Estate Mills	21.9600	

I. 2016-17 Data

c. 2014 STEB Market Value	\$435,833,542	\$435,833,542
d. Assessed Value	\$336,293,400	\$336,293,400
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations

f. 2015-16 Tax Levy (a * b)	\$7,385,003	\$7,385,003
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2016-17 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2015-16 Tax Levy (f Total * g)	\$7,385,003	\$7,385,003
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	21.9600	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	93.45841%	93.45841%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$7,562,230	\$7,562,230
I. 2016-17 Real Estate Tax Rate (k / d * 1000)	22.4870	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$7,562,230	\$7,562,230
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$7,129,415
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$6,663,038

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

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Act 1 Index (current): 3.2%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,663,038	
Amount of Tax Relief for Homestead Exclusions	<u>\$432,815</u>	
Total Approx. Tax Revenue:	\$7,095,853	
Approx. Tax Levy for Tax Rate Calculation:	\$7,562,230	
	Dauphin	Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	22.6627	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,621,316	\$7,621,316
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	\$8,600	
Number of Homestead/Farmstead Properties	2270	2270
Median Assessed Value of Homestead Properties		\$98,100

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,663,038
Amount of Tax Relief for Homestead Exclusions	<u>\$432,815</u>
Total Approx. Tax Revenue:	\$7,095,853
Approx. Tax Levy for Tax Rate Calculation:	\$7,562,230
	Dauphin

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$432,815	Lowering RE Tax Rate	\$0	\$432,815
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$432,815

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	336,293,400	22.4870	7,562,230			93.45841%	
Totals:	336,293,400		7,562,230	492,815	= 7,129,415	X 93.45841%	= 6,663,038

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			24,300
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	24,300	24,300
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			24,300	24,300

	<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	0.5000%	0.0000%	850,000	850,000
6152 Current Act 511 Occupation Taxes	250.0000	0.0000	778,000	778,000
6153 Current Act 511 Real Estate Transfer Taxes	0.5000%	0.0000%	75,000	75,000
6154 Current Act 511 Amusement Taxes	0.0000%	0.0000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.0000%	0.0000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,703,000	1,703,000
Total Act 511, Current Taxes				1,727,300

Act 511 Tax Limit -->	435,833,542	X	12	5,230,003
	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	21.9600	22.4870	2.40%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.2%				
6143	Current Act 511 Local Services Taxes					3.2%				
6144	Current Act 511 Trailer Taxes					3.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.2%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6152	Current Act 511 Occupation Taxes	250	250.000	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6154	Current Act 511 Amusement Taxes					3.2%				
6155	Current Act 511 Business Privilege Taxes					3.2%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.2%				
6157	Current Act 511 Mercantile Taxes					3.2%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,218,186
1200 Special Programs - Elementary / Secondary	2,638,730
1300 Vocational Education	478,304
1400 Other Instructional Programs - Elementary / Secondary	2,880
1700 Higher Education Programs	82,584
1800 Pre-Kindergarten	191,250
Total Instruction	11,611,934
2000 Support Services	
2100 Support Services - Students	726,330
2200 Support Services - Instructional Staff	643,865
2300 Support Services - Administration	1,244,386
2400 Support Services - Pupil Health	206,731
2500 Support Services - Business	456,934
2600 Operation and Maintenance of Plant Services	1,408,225
2700 Student Transportation Services	980,883
2800 Support Services - Central	483,221
2900 Other Support Services	9,100
Total Support Services	6,159,675
3000 Operation of Non-Instructional Services	
3200 Student Activities	414,333
Total Operation of Non-Instructional Services	414,333
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,560,292
5200 Interfund Transfers - Out	133,000
Total Other Expenditures and Financing Uses	1,693,292
Total Estimated Expenditures and Other Financing Uses	19,879,234

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,440,856
200 Personnel Services - Employee Benefits	3,082,357
300 Purchased Professional and Technical Services	7,410
400 Purchased Property Services	1,485
500 Other Purchased Services	285,000
600 Supplies	119,962
700 Property	279,884
800 Other Objects	1,232
Total Regular Programs - Elementary / Secondary	8,218,186
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,148,868
200 Personnel Services - Employee Benefits	797,045
300 Purchased Professional and Technical Services	455,750
500 Other Purchased Services	235,600
600 Supplies	810
700 Property	657
Total Special Programs - Elementary / Secondary	2,638,730
1300 <u>Vocational Education</u>	
500 Other Purchased Services	478,304
Total Vocational Education	478,304
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,300
200 Personnel Services - Employee Benefits	580
Total Other Instructional Programs - Elementary / Secondary	2,880
1700 <u>Higher Education Programs</u>	
500 Other Purchased Services	82,584
Total Higher Education Programs	82,584
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	87,883
200 Personnel Services - Employee Benefits	78,476
300 Purchased Professional and Technical Services	5,850
400 Purchased Property Services	5,850
500 Other Purchased Services	1,068
600 Supplies	12,123
Total Pre-Kindergarten	191,250
Total Instruction	11,611,934
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	346,616
200 Personnel Services - Employee Benefits	231,726

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	141,000
500 Other Purchased Services	2,627
600 Supplies	4,087
800 Other Objects	274
Total Support Services - Students	726,330
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	306,273
200 Personnel Services - Employee Benefits	268,370
300 Purchased Professional and Technical Services	17,600
500 Other Purchased Services	7,500
600 Supplies	34,122
700 Property	10,000
Total Support Services - Instructional Staff	643,865
2300 Support Services - Administration	
100 Personnel Services - Salaries	650,652
200 Personnel Services - Employee Benefits	413,039
300 Purchased Professional and Technical Services	78,400
400 Purchased Property Services	3,500
500 Other Purchased Services	44,630
600 Supplies	35,550
800 Other Objects	18,615
Total Support Services - Administration	1,244,386
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	111,348
200 Personnel Services - Employee Benefits	86,140
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	150
500 Other Purchased Services	400
600 Supplies	2,693
Total Support Services - Pupil Health	206,731
2500 Support Services - Business	
100 Personnel Services - Salaries	209,843
200 Personnel Services - Employee Benefits	128,895
300 Purchased Professional and Technical Services	34,000
400 Purchased Property Services	42,600
500 Other Purchased Services	1,700
600 Supplies	37,396
700 Property	1,000
800 Other Objects	1,500
Total Support Services - Business	456,934
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	360,203
200 Personnel Services - Employee Benefits	353,927
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	433,700

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	96,390
600 Supplies	145,505
700 Property	9,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	1,408,225
2700 Student Transportation Services	
100 Personnel Services - Salaries	12,525
200 Personnel Services - Employee Benefits	9,858
500 Other Purchased Services	954,500
600 Supplies	4,000
Total Student Transportation Services	980,883
2800 Support Services - Central	
100 Personnel Services - Salaries	91,583
200 Personnel Services - Employee Benefits	54,938
300 Purchased Professional and Technical Services	34,000
400 Purchased Property Services	33,000
500 Other Purchased Services	46,566
600 Supplies	186,134
700 Property	37,000
Total Support Services - Central	483,221
2900 Other Support Services	
500 Other Purchased Services	9,100
Total Other Support Services	9,100
Total Support Services	6,159,675
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	181,739
200 Personnel Services - Employee Benefits	63,015
300 Purchased Professional and Technical Services	44,141
400 Purchased Property Services	10,100
500 Other Purchased Services	75,170
600 Supplies	31,168
700 Property	3,000
800 Other Objects	6,000
Total Student Activities	414,333
Total Operation of Non-Instructional Services	414,333
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	694,875
900 Other Uses of Funds	865,417
Total Debt Service / Other Expenditures and Financing Uses	1,560,292
5200 Interfund Transfers - Out	
900 Other Uses of Funds	133,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	133,000
Total Other Expenditures and Financing Uses	1,693,292
TOTAL EXPENDITURES	19,879,234

<u>Cash and Short-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	4,057,000	3,540,000
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	28,000	28,000
Other Capital Projects Fund	2,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	55,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	68,000	74,000
Other Agency Fund	33,000	33,000
Permanent Fund		
Total Cash and Short-Term Investments	6,241,000	3,725,000

<u>Long-Term Investments</u>	<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

6,241,000

3,725,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	22,983,758	22,386,083
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	431,375	345,100
0540 Accumulated Compensated Absences	850,000	850,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	325,000	325,000
0599 Other Long-Term Liabilities		

Total General Fund	\$24,590,133	\$23,906,183
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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		
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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		
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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		
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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

\$24,590,133

\$23,906,183

Short-Term Payables

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	1,204,610	1,046,180
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	55,000	60,000
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 Short-Term Payables	\$1,259,610	\$1,106,180
TOTAL INDEBTEDNESS	\$25,849,743	\$25,012,363

Account Description	Amounts
0810 Nondisposable Fund Balance	15,145
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,904,633
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	567,130
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,471,763

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,486,908
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