

# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2016

*Margaret J. Walker*  
\_\_\_\_\_  
President of the Board - Original Signature Required

*7/1/2016*  
\_\_\_\_\_  
Date

*Brian K. Geller*  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

*7/1/2016*  
\_\_\_\_\_  
Date

*Stacey A. Soble*  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

*7/1/2016*  
\_\_\_\_\_  
Date

Brian K Geller

(717)266-3667

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Contact Person

Telephone

Extension

[gellerb@nebobcats.org](mailto:gellerb@nebobcats.org)

Email Address

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Northeastern York SD	<b>County :</b> York	<b>AUN Number :</b> 112674403
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 7/1/2016
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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 : Northeastern York SD	COUNTY : York	AUN : 112674403
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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	\$64655972
Ending Unassigned Fund Balance	\$4275000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.6%

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>Stacy A. Soble</i>	DATE <i>7/1/2016</i>
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DUE DATE: AUGUST 16, 2016

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	800,000
0850 Unassigned Fund Balance	4,275,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>6,575,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	41,682,801
7000 Revenue from State Sources	21,769,838
8000 Revenue from Federal Sources	1,203,333
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>64,655,972</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>71,230,972</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	35,673,761
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	42,000
6120 Current Per Capita Taxes, Section 679	61,000
6140 Current Act 511 Taxes - Flat Rate Assessments	166,000
6150 Current Act 511 Taxes - Proportional Assessments	3,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,300,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	122,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	755,000
6910 Rentals	35,000
6920 Contributions and Donations from Private Sources	40,000
6940 Tuition from Patrons	52,000
6980 Revenue from Community Services Activities	16,000
6990 Refunds and Other Miscellaneous Revenue	40
<b>REVENUE FROM LOCAL SOURCES</b>	<b>41,682,801</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	10,705,891
7160 Tuition for Orphans Subsidy	175,000
7271 Special Education funds for School-Aged Pupils	1,828,038
7310 Transportation (Pupil and Nonpublic/CS)	1,000,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	688,847
7330 Health Services (Medical, Dental, Nurse, Act 25)	68,000
7340 State Property Tax Reduction Allocation	1,285,340
7501 PA Accountability Grants	542,734
7810 State Share of Social Security and Medicare Taxes	1,111,765
7820 State Share of Retirement Contributions	4,364,223
<b>REVENUE FROM STATE SOURCES</b>	<b>21,769,838</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	536,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	72,333
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	5,000
8517 NCLB, Title IV - 21st Century Schools	550,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>1,203,333</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>64,655,972</b>

Act 1 Index (current): 3.2%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$35,673,801

\$1,285,340

\$36,959,141

\$38,691,809

York

Total

**2015-16 Data**

a. Assessed Value

\$1,442,549,320

\$1,442,549,320

b. Real Estate Mills

26.0900

**I. 2016-17 Data**

c. 2014 STEB Market Value

\$1,633,188,881

\$1,633,188,881

d. Assessed Value

\$1,483,000,000

\$1,483,000,000

e. Assessed Value of New Constr/ Renov

\$0

\$0

**2015-16 Calculations**

f. 2015-16 Tax Levy

\$37,636,112

\$37,636,112

(a \* b)

**2016-17 Calculations**

g. Percent of Total Market Value

100.00000%

100.00000%

**II.**

h. Rebalanced 2015-16 Tax Levy

\$37,636,112

\$37,636,112

(f Total \* g)

i. Base Mills Subject to Index

26.0900

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

95.36800%

95.36800%

k. Tax Levy Needed

\$38,691,809

\$38,691,809

(Approx. Tax Levy \* g)

**I. 2016-17 Real Estate Tax Rate**

**26.0902**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills

\$38,691,767

\$38,691,767

(I / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$37,406,427

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$35,673,761

(n \* Est. Pct. Collection)

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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:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$35,673,801

\$1,285,340

\$36,959,141

\$38,691,809

York

Total

**Index Maximums**

p. Maximum Mills Based On Index  
(i \* (1 + Index))

26.9248

q. Mills In Excess of Index  
(if (l > p), (l - p))

0.0000

r. Maximum Tax Levy Based On Index  
(p / 1000 \* d)

\$39,929,478

\$39,929,478

IV. s. Millage Rate within Index? Yes

(If l > p Then No)

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**

Assessed Value Exclusion per Homestead

\$7,934

V. Number of Homestead/Farmstead Properties

6330

6330

Median Assessed Value of Homestead Properties

\$130,000



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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:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$35,673,801
Amount of Tax Relief for Homestead Exclusions	<u>\$1,285,340</u>
Total Approx. Tax Revenue:	\$36,959,141
Approx. Tax Levy for Tax Rate Calculation:	\$38,691,809
	York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,285,340	Lowering RE Tax Rate	\$0	\$1,285,340
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,285,340</b>

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	1,483,000,000	26.0902	38,691,767			95.36800%	
<b>Totals:</b>	<b>1,483,000,000</b>		<b>38,691,767</b>	<b>- 1,285,340 =</b>	<b>37,406,427 X</b>	<b>95.36800%</b>	<b>= 35,673,761</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		61,000
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	62,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	110,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>172,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	525,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>3,125,000</b>
<b>Total Act 511, Current Taxes</b>			<b>3,166,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,633,188,881 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>19,598,267</b>
			<b>(511 Limit)</b>

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>									
	York	26.0900	26.0902	0.01%	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	\$10.00	\$10.00	0.00%	Yes	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					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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	30,525,529
1200 Special Programs - Elementary / Secondary	9,412,676
1300 Vocational Education	2,445,320
1400 Other Instructional Programs - Elementary / Secondary	334,620
<b>Total Instruction</b>	<b>42,718,145</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,816,404
2200 Support Services - Instructional Staff	2,783,172
2300 Support Services - Administration	2,726,011
2400 Support Services - Pupil Health	658,607
2500 Support Services - Business	570,225
2600 Operation and Maintenance of Plant Services	3,891,921
2700 Student Transportation Services	2,377,576
2800 Support Services - Central	144,165
2900 Other Support Services	30,000
<b>Total Support Services</b>	<b>14,998,081</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	693,492
<b>Total Operation of Non-Instructional Services</b>	<b>693,492</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,296,254
5200 Interfund Transfers - Out	250,000
5900 Budgetary Reserve	700,000
<b>Total Other Expenditures and Financing Uses</b>	<b>6,246,254</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>64,655,972</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	16,056,433
200 Personnel Services - Employee Benefits	12,508,323
300 Purchased Professional and Technical Services	466,979
400 Purchased Property Services	16,125
500 Other Purchased Services	1,061,060
600 Supplies	299,548
700 Property	50,467
800 Other Objects	66,594
<b>Total Regular Programs - Elementary / Secondary</b>	<b>30,525,529</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,126,478
200 Personnel Services - Employee Benefits	2,622,619
300 Purchased Professional and Technical Services	2,845,000
500 Other Purchased Services	806,922
600 Supplies	11,600
800 Other Objects	57
<b>Total Special Programs - Elementary / Secondary</b>	<b>9,412,676</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	898,703
200 Personnel Services - Employee Benefits	161,100
300 Purchased Professional and Technical Services	984
400 Purchased Property Services	274,428
500 Other Purchased Services	1,064,748
600 Supplies	32,792
700 Property	10,858
800 Other Objects	1,707
<b>Total Vocational Education</b>	<b>2,445,320</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	79,820
200 Personnel Services - Employee Benefits	48,800
300 Purchased Professional and Technical Services	152,500
500 Other Purchased Services	50,000
600 Supplies	3,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>334,620</b>
<b>Total Instruction</b>	<b>42,718,145</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,548,847
200 Personnel Services - Employee Benefits	246,100
300 Purchased Professional and Technical Services	9,300
500 Other Purchased Services	400

<u>Description</u>	<u>Amount</u>
600 Supplies	6,847
800 Other Objects	4,910
<b>Total Support Services - Students</b>	<b>1,816,404</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	524,148
200 Personnel Services - Employee Benefits	132,800
300 Purchased Professional and Technical Services	1,320,433
400 Purchased Property Services	12,000
500 Other Purchased Services	76,000
600 Supplies	308,896
700 Property	406,000
800 Other Objects	2,895
<b>Total Support Services - Instructional Staff</b>	<b>2,783,172</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,246,061
200 Personnel Services - Employee Benefits	371,500
300 Purchased Professional and Technical Services	53,900
500 Other Purchased Services	14,000
600 Supplies	12,950
700 Property	3,000
800 Other Objects	24,600
<b>Total Support Services - Administration</b>	<b>2,726,011</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	382,207
200 Personnel Services - Employee Benefits	163,400
300 Purchased Professional and Technical Services	101,065
400 Purchased Property Services	900
500 Other Purchased Services	150
600 Supplies	5,519
800 Other Objects	5,366
<b>Total Support Services - Pupil Health</b>	<b>658,607</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	379,646
200 Personnel Services - Employee Benefits	77,600
300 Purchased Professional and Technical Services	49,510
500 Other Purchased Services	23,250
600 Supplies	22,000
800 Other Objects	18,219
<b>Total Support Services - Business</b>	<b>570,225</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,218,671
200 Personnel Services - Employee Benefits	480,500
300 Purchased Professional and Technical Services	693,000
400 Purchased Property Services	1,089,550
500 Other Purchased Services	169,500

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<u>Description</u>	<u>Amount</u>
600 Supplies	225,700
700 Property	11,500
800 Other Objects	3,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>3,891,921</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,373,576
600 Supplies	4,000
<b>Total Student Transportation Services</b>	<b>2,377,576</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	102,165
200 Personnel Services - Employee Benefits	31,000
300 Purchased Professional and Technical Services	8,500
600 Supplies	500
800 Other Objects	2,000
<b>Total Support Services - Central</b>	<b>144,165</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	30,000
<b>Total Other Support Services</b>	<b>30,000</b>
<b>Total Support Services</b>	<b>14,998,081</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	404,492
200 Personnel Services - Employee Benefits	36,000
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	78,500
600 Supplies	45,000
700 Property	23,000
800 Other Objects	6,500
<b>Total Student Activities</b>	<b>693,492</b>
<b>Total Operation of Non-Instructional Services</b>	<b>693,492</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,408,254
900 Other Uses of Funds	2,888,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>5,296,254</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	250,000
<b>Total Interfund Transfers - Out</b>	<b>250,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	700,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	700,000
Total Other Expenditures and Financing Uses	6,246,254
<b>TOTAL EXPENDITURES</b>	<b>64,655,972</b>



**Cash and Short-Term Investments**

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	8,300,000	8,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,735,000	2,700,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	775,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,500,000	1,500,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>13,310,000</b>	<b>13,200,000</b>

**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		

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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**

**13,310,000**

**13,200,000**

Long-Term Indebtedness

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	65,250,000	62,250,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,000,000	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,000,000	1,000,000
0599 Other Long-Term Liabilities	75,000,000	75,000,000
<b>Total General Fund</b>	<b>\$142,250,000</b>	<b>\$139,250,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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**

**\$142,250,000**

**\$139,250,000**

**Short-Term Payables**

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	2,500,000	2,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	25,000	25,000
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		
<b>Total Short-Term Payables</b>	<b>\$2,525,000</b>	<b>\$2,525,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$144,775,000</b>	<b>\$141,775,000</b>



<b>Account Description</b>	<b>Amounts</b>
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	800,000
0850 Unassigned Fund Balance	4,275,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,575,000</b>
<b>5900 Budgetary Reserve</b>	<b>700,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,275,000</b>

