



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : East Pennsboro Area SD	COUNTY : Cumberland	AUN : 115212503
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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	\$39762245
Ending Unassigned Fund Balance	\$2521485
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.3%

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 6/23/16
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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 : East Pennsboro Area SD	County : Cumberland	AUN Number : 115212503
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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 5/19/16
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<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	6,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,347,611
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>8,847,611</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	27,045,940
7000 Revenue from State Sources	12,067,552
8000 Revenue from Federal Sources	372,627
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>39,486,119</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>48,333,730</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	19,929,069
6113 Public Utility Realty Taxes	29,915
6140 Current Act 511 Taxes - Flat Rate Assessments	58,000
6150 Current Act 511 Taxes - Proportional Assessments	5,865,562
6400 Delinquencies on Taxes Levied / Assessed by the LEA	430,000
6500 Earnings on Investments	27,000
6700 Revenues from LEA Activities	79,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	447,394
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	60,000
6990 Refunds and Other Miscellaneous Revenue	75,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>27,045,940</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	6,151,538
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,302,542
7310 Transportation (Pupil and Nonpublic/CS)	580,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	350,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	58,000
7340 State Property Tax Reduction Allocation	667,702
7501 PA Accountability Grants	113,503
7810 State Share of Social Security and Medicare Taxes	571,368
7820 State Share of Retirement Contributions	2,242,899
<b>REVENUE FROM STATE SOURCES</b>	<b>12,067,552</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	316,340
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	56,287
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>372,627</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>39,486,119</b>

Act 1 Index (current): 2.9%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>		<b>\$19,929,069</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>		<b><u>\$667,702</u></b>
<b>Total Approx. Tax Revenue:</b>		<b>\$20,596,771</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>		<b>\$21,213,134</b>
	<b>Cumberland</b>	<b>Total</b>

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<b>2015-16 Data</b>		
a. Assessed Value	\$1,792,149,000	\$1,792,149,000
b. Real Estate Mills	11.5749	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$1,494,853,654	\$1,494,853,654
d. Assessed Value	\$1,791,483,400	\$1,791,483,400
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy	\$20,743,945	\$20,743,945
(a * b)		
<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$20,743,945	\$20,743,945
(f Total * g)		
i. Base Mills Subject to Index	11.5749	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$21,213,134	\$21,213,134
(Approx. Tax Levy * g)		
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>11.8411</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$21,213,134	\$21,213,134
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$20,545,432
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,929,069
(n * Est. Pct. Collection)		

AUN: 115212503 East Pennsboro Area SD

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

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Act 1 Index (current): 2.9%

<b>Calculation Method:</b>	<b>Rate</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>		<b>\$19,929,069</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>		<b><u>\$667,702</u></b>	
<b>Total Approx. Tax Revenue:</b>		<b>\$20,596,771</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>		<b>\$21,213,134</b>	
	<b>Cumberland</b>		<b>Total</b>

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<b>Index Maximums</b>			
p. Maximum Mills Based On Index	11.9105		
(i * (1 + Index))			
q. Mills In Excess of Index	0.0000		
(if (l > p), (l - p))			
r. Maximum Tax Levy Based On Index	\$21,337,463	\$21,337,463	
IV. (p / 1000 * d)			
s. Millage Rate within Index?	Yes		
(If l > p Then No)			
t. Tax Levy In Excess of Index	\$0		\$0
(if (m > r), (m - r))			
u. Tax Revenue In Excess of Index	\$0		\$0
(t * Est. Pct. Collection)			

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<b>Information Related to Property Tax Relief</b>			
V. Assessed Value Exclusion per Homestead	\$10,831		
Number of Homestead/Farmstead Properties	5209		5209
Median Assessed Value of Homestead Properties			\$172,900

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Act 1 Index (current): 2.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$19,929,069</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$667,702</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$20,596,771</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$21,213,134</b>
	<b>Cumberland</b>
	<b>Total</b>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$667,702	Lowering RE Tax Rate	\$0	\$667,702
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$667,702</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>
Cumberland	1,791,483,400	11.8411	21,213,134			97.00000%	
<b>Totals:</b>	<b>1,791,483,400</b>		<b>21,213,134</b>	<b>667,702</b>	<b>= 20,545,432</b>	<b>X 97.00000%</b>	<b>= 19,929,069</b>

	<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	\$5.00	\$0.00	58,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 58,000 58,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.100%	0.000%	5,600,000	5,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	265,562	265,562
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 5,865,562 5,865,562**

**Total Act 511, Current Taxes 5,923,562**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,494,853,654</b>	<b>X</b>	<b>12</b>	<b>17,938,244</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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> Cumberland	11.5749	11.8411	2.30%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.9%				
6141	Current Act 511 Per Capita Taxes					2.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
6144	Current Act 511 Trailer Taxes					2.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.9%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.9%				
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	2.9%				
6152	Current Act 511 Occupation Taxes					2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6154	Current Act 511 Amusement Taxes					2.9%				
6155	Current Act 511 Business Privilege Taxes					2.9%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.9%				
6157	Current Act 511 Mercantile Taxes					2.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.9%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	17,845,080
1200 Special Programs - Elementary / Secondary	5,987,666
1300 Vocational Education	396,834
1400 Other Instructional Programs - Elementary / Secondary	105,074
1700 Higher Education Programs	170,000
<b>Total Instruction</b>	<b>24,504,654</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	996,530
2200 Support Services - Instructional Staff	933,101
2300 Support Services - Administration	2,581,222
2400 Support Services - Pupil Health	477,399
2500 Support Services - Business	711,002
2600 Operation and Maintenance of Plant Services	2,490,635
2700 Student Transportation Services	1,620,659
2800 Support Services - Central	584,940
2900 Other Support Services	31,350
<b>Total Support Services</b>	<b>10,426,838</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	904,553
3300 Community Services	12,000
<b>Total Operation of Non-Instructional Services</b>	<b>916,553</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	300,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>300,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,589,200
5200 Interfund Transfers - Out	25,000
<b>Total Other Expenditures and Financing Uses</b>	<b>3,614,200</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>39,762,245</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	9,280,940
200 Personnel Services - Employee Benefits	6,287,068
300 Purchased Professional and Technical Services	349,534
400 Purchased Property Services	18,914
500 Other Purchased Services	988,397
600 Supplies	445,219
700 Property	428,830
800 Other Objects	46,178
<b>Total Regular Programs - Elementary / Secondary</b>	<b>17,845,080</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,222,447
200 Personnel Services - Employee Benefits	1,285,861
300 Purchased Professional and Technical Services	2,455,537
500 Other Purchased Services	15,772
600 Supplies	8,049
<b>Total Special Programs - Elementary / Secondary</b>	<b>5,987,666</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	396,834
<b>Total Vocational Education</b>	<b>396,834</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	6,026
200 Personnel Services - Employee Benefits	3,082
300 Purchased Professional and Technical Services	5,465
500 Other Purchased Services	90,000
600 Supplies	451
800 Other Objects	50
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>105,074</b>
<b>1700 Higher Education Programs</b>	
500 Other Purchased Services	170,000
<b>Total Higher Education Programs</b>	<b>170,000</b>
<b>Total Instruction</b>	<b>24,504,654</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	633,830
200 Personnel Services - Employee Benefits	336,981
300 Purchased Professional and Technical Services	13,143
500 Other Purchased Services	2,475
600 Supplies	9,714
800 Other Objects	387
<b>Total Support Services - Students</b>	<b>996,530</b>

<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	435,041
200 Personnel Services - Employee Benefits	373,404
300 Purchased Professional and Technical Services	64,609
500 Other Purchased Services	12,900
600 Supplies	43,397
800 Other Objects	3,750
<b>Total Support Services - Instructional Staff</b>	<b>933,101</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,228,919
200 Personnel Services - Employee Benefits	826,363
300 Purchased Professional and Technical Services	333,436
400 Purchased Property Services	3,445
500 Other Purchased Services	91,999
600 Supplies	68,680
800 Other Objects	28,380
<b>Total Support Services - Administration</b>	<b>2,581,222</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	252,228
200 Personnel Services - Employee Benefits	220,148
300 Purchased Professional and Technical Services	1,191
500 Other Purchased Services	200
600 Supplies	3,632
<b>Total Support Services - Pupil Health</b>	<b>477,399</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	249,469
200 Personnel Services - Employee Benefits	166,359
300 Purchased Professional and Technical Services	230,614
500 Other Purchased Services	1,640
600 Supplies	62,570
800 Other Objects	350
<b>Total Support Services - Business</b>	<b>711,002</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
300 Purchased Professional and Technical Services	1,320,199
400 Purchased Property Services	443,592
500 Other Purchased Services	89,924
600 Supplies	625,300
700 Property	10,000
800 Other Objects	1,620
<b>Total Operation and Maintenance of Plant Services</b>	<b>2,490,635</b>
<b>2700 Student Transportation Services</b>	
300 Purchased Professional and Technical Services	31,561
500 Other Purchased Services	1,588,848
600 Supplies	250

<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>1,620,659</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	216,447
200 Personnel Services - Employee Benefits	149,323
300 Purchased Professional and Technical Services	166,910
500 Other Purchased Services	2,000
600 Supplies	40,260
700 Property	10,000
<b>Total Support Services - Central</b>	<b>584,940</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	31,350
<b>Total Other Support Services</b>	<b>31,350</b>
<b>Total Support Services</b>	<b>10,426,838</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	412,381
200 Personnel Services - Employee Benefits	281,036
300 Purchased Professional and Technical Services	58,521
400 Purchased Property Services	20,000
500 Other Purchased Services	44,835
600 Supplies	87,780
<b>Total Student Activities</b>	<b>904,553</b>
<b>3300 <u>Community Services</u></b>	
400 Purchased Property Services	12,000
<b>Total Community Services</b>	<b>12,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>916,553</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	300,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>300,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>300,000</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	419,551
900 Other Uses of Funds	3,169,649
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>3,589,200</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	25,000
<b>Total Interfund Transfers - Out</b>	<b>25,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>3,614,200</b>
<b>TOTAL EXPENDITURES</b>	<b>39,762,245</b>

**Cash and Short-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	2,347,611	2,657,264
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	61	61
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,463,857	1,463,857
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>3,861,529</b>	<b>4,171,182</b>

**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		

LEA : 115212503 East Pennsboro Area SD

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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**

3,861,529

4,171,182



Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

**General Fund**

0510 Bonds Payable	3,334,730	3,345,096
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	426,423	426,423
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$3,761,153</b>	<b>\$3,771,519</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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**

**\$3,761,153**

**\$3,771,519**

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$3,761,153</b>	<b>\$3,771,519</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,050,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,521,485
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,571,485</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$8,571,485</b>
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