

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2016

Paula A. Bussard
Paula A. Bussard

President of the Board - Original Signature Required

Shawn J. Farr
Shawn J. Farr

Secretary of the Board - Original Signature Required

John W. Friend
John W. Friend

Chief School Administrator - Original Signature Required

6-16-16

Date

6-16-16

Date

6-16-16

Date

Owen A Snyder

Contact Person

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Telephone

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Carlisle Area SD	COUNTY : Cumberland	AUN : 115211103
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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.

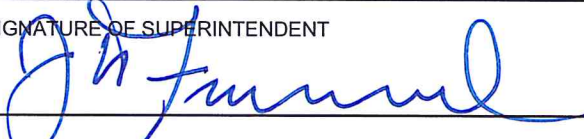
Total Budgeted Expenditures	\$79356410
Ending Unassigned Fund Balance	\$1180102
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.5%

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 	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 : Carlisle Area SD	County : Cumberland	AUN Number : 115211103
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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 <i>Aubrey Brund</i>	DATE <i>5/12/16</i>
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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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,997,990
0840 Assigned Fund Balance	625,000
0850 Unassigned Fund Balance	4,180,102
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>10,803,092</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	50,317,000
7000 Revenue from State Sources	24,719,410
8000 Revenue from Federal Sources	1,595,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>76,631,410</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>87,434,502</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	38,800,003
6112 Interim Real Estate Taxes	99,997
6113 Public Utility Realty Taxes	56,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6150 Current Act 511 Taxes - Proportional Assessments	8,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,200,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	255,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	900,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	30,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	276,000
REVENUE FROM LOCAL SOURCES	50,317,000
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	12,190,224
7220 Vocational Education	296,917
7271 Special Education funds for School-Aged Pupils	2,785,334
7310 Transportation (Pupil and Nonpublic/CS)	900,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	715,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	1,103,082
7505 Ready to Learn Block Grant	589,782
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	20,000
7810 State Share of Social Security and Medicare Taxes	1,224,055
7820 State Share of Retirement Contributions	4,805,016
REVENUE FROM STATE SOURCES	24,719,410
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	450,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	900,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	150,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	35,000

Amount

REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	60,000
REVENUE FROM FEDERAL SOURCES	1,595,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	76,631,410

AUN: 115211103 Carlisle Area SD

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

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Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$38,800,003	
Amount of Tax Relief for Homestead Exclusions	\$1,103,082	
Total Approx. Tax Revenue:	\$39,903,085	
Approx. Tax Levy for Tax Rate Calculation:	\$42,233,537	
	Cumberland	Total

2015-16 Data		
a. Assessed Value	\$3,077,493,900	\$3,077,493,900
b. Real Estate Mills	13.2436	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$2,545,436,801	\$2,545,436,801
d. Assessed Value	\$3,096,096,100	\$3,096,096,100
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations		
f. 2015-16 Tax Levy	\$40,757,098	\$40,757,098
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$40,757,098	\$40,757,098
(f Total * g)		
i. Base Mills Subject to Index	13.2436	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.33400%	94.33400%
k. Tax Levy Needed	\$42,233,537	\$42,233,537
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	13.6409	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$42,233,537	\$42,233,537
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$41,130,455
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$38,800,003
(n * Est. Pct. Collection)		

AUN: 115211103 Carlisle Area 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): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$38,800,003	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,103,082</u>	
Total Approx. Tax Revenue:	\$39,903,085	
Approx. Tax Levy for Tax Rate Calculation:	\$42,233,537	

Cumberland

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.6409	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$42,233,537	\$42,233,537
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	\$9,883	
Number of Homestead/Farmstead Properties	8223	8223
Median Assessed Value of Homestead Properties		\$173,400

AUN: 115211103 Carlisle Area SD

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

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Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$38,800,003
Amount of Tax Relief for Homestead Exclusions	<u>\$1,103,082</u>
Total Approx. Tax Revenue:	\$39,903,085
Approx. Tax Levy for Tax Rate Calculation:	\$42,233,537
	Cumberland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,103,082	Lowering RE Tax Rate	\$0		\$1,103,082
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,103,082

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	3,096,096,100	13.6409	42,233,537			94.33400%	
Totals:	3,096,096,100		42,233,537	1,103,082	41,130,455	94.33400%	38,800,003

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

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.100%	0.000%	8,000,000	8,000,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	600,000	600,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0

Total Current Act 511 Taxes – Proportional Assessments 8,600,000 8,600,000

Total Act 511, Current Taxes 8,600,000

Act 511 Tax Limit -->	2,545,436,801	X	12	30,545,242
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2015-16 (Rebalanced)	2016-17	Percent Change in Rate	Less than or equal to Index		2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Cumberland	13.2436	13.6409	3.00%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.0%				
6141	Current Act 511 Per Capita Taxes					3.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.0%				
6143	Current Act 511 Local Services Taxes					3.0%				
6144	Current Act 511 Trailer Taxes					3.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.0%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.0%				
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.0%				
6152	Current Act 511 Occupation Taxes					3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6154	Current Act 511 Amusement Taxes					3.0%				
6155	Current Act 511 Business Privilege Taxes					3.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.0%				
6157	Current Act 511 Mercantile Taxes					3.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,754,570
1200 Special Programs - Elementary / Secondary	9,309,346
1300 Vocational Education	1,795,738
1400 Other Instructional Programs - Elementary / Secondary	2,668,828
1600 Adult Education Programs	299,652
Total Instruction	46,828,134
2000 Support Services	
2100 Support Services - Students	4,028,069
2200 Support Services - Instructional Staff	1,847,335
2300 Support Services - Administration	4,415,459
2400 Support Services - Pupil Health	1,138,334
2500 Support Services - Business	978,905
2600 Operation and Maintenance of Plant Services	6,213,181
2700 Student Transportation Services	3,426,565
2800 Support Services - Central	1,925,153
2900 Other Support Services	55,000
Total Support Services	24,028,001
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,324,358
3300 Community Services	3,700
Total Operation of Non-Instructional Services	1,328,058
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,172,217
Total Other Expenditures and Financing Uses	7,172,217
Total Estimated Expenditures and Other Financing Uses	79,356,410

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	18,461,272
200 Personnel Services - Employee Benefits	12,220,408
300 Purchased Professional and Technical Services	779,264
400 Purchased Property Services	68,300
500 Other Purchased Services	87,015
600 Supplies	1,083,596
700 Property	48,300
800 Other Objects	6,415
Total Regular Programs - Elementary / Secondary	32,754,570
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,035,806
200 Personnel Services - Employee Benefits	2,177,063
300 Purchased Professional and Technical Services	1,475,512
500 Other Purchased Services	2,562,890
600 Supplies	55,600
700 Property	375
800 Other Objects	2,100
Total Special Programs - Elementary / Secondary	9,309,346
1300 Vocational Education	
100 Personnel Services - Salaries	876,045
200 Personnel Services - Employee Benefits	625,187
300 Purchased Professional and Technical Services	9,306
400 Purchased Property Services	27,850
500 Other Purchased Services	19,800
600 Supplies	154,050
700 Property	75,500
800 Other Objects	8,000
Total Vocational Education	1,795,738
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	294,788
200 Personnel Services - Employee Benefits	170,890
300 Purchased Professional and Technical Services	130,000
400 Purchased Property Services	700
500 Other Purchased Services	2,053,500
600 Supplies	18,950
Total Other Instructional Programs - Elementary / Secondary	2,668,828
1600 Adult Education Programs	
100 Personnel Services - Salaries	8,895
200 Personnel Services - Employee Benefits	3,352
500 Other Purchased Services	186,800
600 Supplies	100,605

<u>Description</u>	<u>Amount</u>
Total Adult Education Programs	299,652
Total Instruction	46,828,134
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,170,466
200 Personnel Services - Employee Benefits	1,527,194
300 Purchased Professional and Technical Services	273,871
500 Other Purchased Services	2,450
600 Supplies	53,888
800 Other Objects	200
Total Support Services - Students	4,028,069
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,073,219
200 Personnel Services - Employee Benefits	608,188
300 Purchased Professional and Technical Services	21,974
400 Purchased Property Services	1,200
500 Other Purchased Services	22,045
600 Supplies	116,459
800 Other Objects	4,250
Total Support Services - Instructional Staff	1,847,335
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,438,577
200 Personnel Services - Employee Benefits	1,560,816
300 Purchased Professional and Technical Services	282,316
400 Purchased Property Services	3,000
500 Other Purchased Services	35,450
600 Supplies	50,750
700 Property	3,500
800 Other Objects	41,050
Total Support Services - Administration	4,415,459
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	525,693
200 Personnel Services - Employee Benefits	351,725
300 Purchased Professional and Technical Services	235,616
400 Purchased Property Services	5,400
500 Other Purchased Services	100
600 Supplies	14,800
700 Property	5,000
Total Support Services - Pupil Health	1,138,334
2500 Support Services - Business	
100 Personnel Services - Salaries	605,932
200 Personnel Services - Employee Benefits	348,083
300 Purchased Professional and Technical Services	2,500

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	300
500 Other Purchased Services	1,500
600 Supplies	20,590
Total Support Services - Business	978,905
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,280,505
200 Personnel Services - Employee Benefits	698,121
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	1,980,045
500 Other Purchased Services	234,360
600 Supplies	1,959,150
700 Property	47,500
800 Other Objects	500
Total Operation and Maintenance of Plant Services	6,213,181
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	40,721
200 Personnel Services - Employee Benefits	15,344
300 Purchased Professional and Technical Services	185,000
500 Other Purchased Services	3,176,450
600 Supplies	9,050
Total Student Transportation Services	3,426,565
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	584,966
200 Personnel Services - Employee Benefits	364,546
300 Purchased Professional and Technical Services	109,200
400 Purchased Property Services	496,500
500 Other Purchased Services	117,540
600 Supplies	208,001
700 Property	16,800
800 Other Objects	27,600
Total Support Services - Central	1,925,153
2900 <u>Other Support Services</u>	
500 Other Purchased Services	55,000
Total Other Support Services	55,000
Total Support Services	24,028,001
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	604,545
200 Personnel Services - Employee Benefits	290,250
300 Purchased Professional and Technical Services	151,859
400 Purchased Property Services	28,575
500 Other Purchased Services	121,050
600 Supplies	70,279
700 Property	18,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	39,800
Total Student Activities	1,324,358
3300 <u>Community Services</u>	
600 Supplies	3,700
Total Community Services	3,700
Total Operation of Non-Instructional Services	1,328,058
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,292,217
900 Other Uses of Funds	4,880,000
Total Debt Service / Other Expenditures and Financing Uses	7,172,217
Total Other Expenditures and Financing Uses	7,172,217
TOTAL EXPENDITURES	79,356,410

LEA : 115211103 Carlisle Area SD

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Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	18,500,000	16,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	15,000,000	12,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	6,000,000	3,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds	218,000	200,000
Internal Service Fund		
Private Purpose Trust Fund	50	50
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	39,818,050	31,800,050

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

39,818,050

31,800,050

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	61,800,000	57,180,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,000,000	2,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$63,800,000	\$59,180,000
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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

\$63,800,000

\$59,180,000

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	4,400,000	4,600,000
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	\$4,400,000	\$4,600,000
TOTAL INDEBTEDNESS	\$68,200,000	\$63,780,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,897,990
0840 Assigned Fund Balance	3,000,000
0850 Unassigned Fund Balance	1,180,102
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,078,092

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,078,092
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