

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

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

William Hottel
President of the Board - Original Signature Required

6/14/16
Date

[Signature]
Secretary of the Board - Original Signature Required

6/14/16
Date

Cliff S. Adams
Chief School Administrator - Original Signature Required

6-27-16
Date

Sheryl J Pursel
Contact Person

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Telephone Extension

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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 : Hempfield SD	COUNTY : Lancaster	AUN : 113363103
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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.

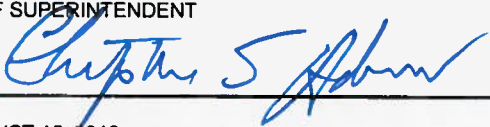
Total Budgeted Expenditures	\$116706802
Ending Unassigned Fund Balance	\$4559349
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.9%

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

<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	2,000,000
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	6,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>10,000,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	82,585,328
7000 Revenue from State Sources	30,753,823
8000 Revenue from Federal Sources	1,827,000
9000 Other Financing Sources	100,000
Total Estimated Revenues And Other Financing Sources	<u>115,266,151</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>125,266,151</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	71,277,828
6112 Interim Real Estate Taxes	325,000
6113 Public Utility Realty Taxes	90,000
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6150 Current Act 511 Taxes - Proportional Assessments	8,025,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	725,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	261,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,254,500
6910 Rentals	120,000
6940 Tuition from Patrons	155,000
6960 Services Provided Other Local Governmental Units / LEAs	35,000
6990 Refunds and Other Miscellaneous Revenue	177,000
REVENUE FROM LOCAL SOURCES	82,585,328
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	12,568,806
7160 Tuition for Orphans Subsidy	120,000
7271 Special Education funds for School-Aged Pupils	3,640,186
7310 Transportation (Pupil and Nonpublic/CS)	1,400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	588,745
7330 Health Services (Medical, Dental, Nurse, Act 25)	135,000
7340 State Property Tax Reduction Allocation	1,627,282
7505 Ready to Learn Block Grant	711,433
7810 State Share of Social Security and Medicare Taxes	2,022,615
7820 State Share of Retirement Contributions	7,939,756
REVENUE FROM STATE SOURCES	30,753,823
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,460,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	190,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	77,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	1,827,000

Amount

OTHER FINANCING SOURCES

9360 Internal Service Fund Transfers 100,000

OTHER FINANCING SOURCES 100,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 115,266,151

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$71,277,828
Amount of Tax Relief for Homestead Exclusions	<u>\$1,627,282</u>
Total Approx. Tax Revenue:	\$72,905,110
Approx. Tax Levy for Tax Rate Calculation:	\$73,990,559

Lancaster

Total

2015-16 Data		
a. Assessed Value	\$3,649,733,500	\$3,649,733,500
b. Real Estate Mills	19.6530	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$4,040,845,123	\$4,040,845,123
d. Assessed Value	\$3,676,622,600	\$3,676,622,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$71,728,212	\$71,728,212
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$71,728,212	\$71,728,212
(f Total * g)		
i. Base Mills Subject to Index	19.6530	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.50000%	98.50000%
k. Tax Levy Needed	\$73,990,559	\$73,990,559
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	20.1246	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$73,990,559	\$73,990,559
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$72,363,277
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$71,277,828
(n * Est. Pct. Collection)		

AUN: 113363103 Hempfield SD

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

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Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$71,277,828	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,627,282</u>	
Total Approx. Tax Revenue:	\$72,905,110	
Approx. Tax Levy for Tax Rate Calculation:	\$73,990,559	

Lancaster

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	20.1246	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$73,990,559	\$73,990,559
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,201	
Number of Homestead/Farmstead Properties	13073	13073
Median Assessed Value of Homestead Properties		\$148,300

AUN: 113363103 Hempfield SD

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

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Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$71,277,828
Amount of Tax Relief for Homestead Exclusions	<u>\$1,627,282</u>
Total Approx. Tax Revenue:	\$72,905,110
Approx. Tax Levy for Tax Rate Calculation:	\$73,990,559
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,627,282	Lowering RE Tax Rate	\$0		\$1,627,282
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,627,282

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>
Lancaster	3,676,622,600	20.1246	73,990,559			98.50000%	
Totals:	3,676,622,600		73,990,559	- 1,627,282	= 72,363,277	X 98.50000%	= 71,277,828

	<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	0.500%	0.000%	7,000,000	7,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,025,000	1,025,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 8,025,000 8,025,000

Total Act 511, Current Taxes 8,025,000

Act 511 Tax Limit -->	4,040,845,123 X	12	48,490,141
	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> Lancaster	19.6530	20.1246	2.40%	Yes	2.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.4%				
6141	Current Act 511 Per Capita Taxes					2.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.4%				
6143	Current Act 511 Local Services Taxes					2.4%				
6144	Current Act 511 Trailer Taxes					2.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6152	Current Act 511 Occupation Taxes					2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6154	Current Act 511 Amusement Taxes					2.4%				
6155	Current Act 511 Business Privilege Taxes					2.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.4%				
6157	Current Act 511 Mercantile Taxes					2.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	55,409,151
1200 Special Programs - Elementary / Secondary	16,048,532
1300 Vocational Education	1,360,000
1400 Other Instructional Programs - Elementary / Secondary	680,562
Total Instruction	73,498,245
2000 Support Services	
2100 Support Services - Students	4,478,701
2200 Support Services - Instructional Staff	2,488,710
2300 Support Services - Administration	5,173,890
2400 Support Services - Pupil Health	1,252,753
2500 Support Services - Business	1,496,313
2600 Operation and Maintenance of Plant Services	8,276,450
2700 Student Transportation Services	4,295,961
2800 Support Services - Central	2,679,529
2900 Other Support Services	60,000
Total Support Services	30,202,307
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,890,091
Total Operation of Non-Instructional Services	1,890,091
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,400,000
5200 Interfund Transfers - Out	8,716,159
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	11,116,159
Total Estimated Expenditures and Other Financing Uses	116,706,802

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	32,416,309
200 Personnel Services - Employee Benefits	19,224,968
300 Purchased Professional and Technical Services	261,700
400 Purchased Property Services	349,385
500 Other Purchased Services	1,648,270
600 Supplies	1,420,500
700 Property	80,914
800 Other Objects	7,105
Total Regular Programs - Elementary / Secondary	55,409,151
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,087,974
200 Personnel Services - Employee Benefits	4,622,759
300 Purchased Professional and Technical Services	3,157,249
400 Purchased Property Services	10,000
500 Other Purchased Services	1,061,300
600 Supplies	104,500
700 Property	3,000
800 Other Objects	1,750
Total Special Programs - Elementary / Secondary	16,048,532
1300 Vocational Education	
300 Purchased Professional and Technical Services	250,000
500 Other Purchased Services	950,000
600 Supplies	90,000
800 Other Objects	70,000
Total Vocational Education	1,360,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	394,733
200 Personnel Services - Employee Benefits	260,059
300 Purchased Professional and Technical Services	15,850
400 Purchased Property Services	750
500 Other Purchased Services	8,770
600 Supplies	400
Total Other Instructional Programs - Elementary / Secondary	680,562
Total Instruction	73,498,245
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,735,204
200 Personnel Services - Employee Benefits	1,680,747
300 Purchased Professional and Technical Services	34,825
500 Other Purchased Services	10,450
600 Supplies	16,275

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,200
Total Support Services - Students	4,478,701
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,372,463
200 Personnel Services - Employee Benefits	732,252
300 Purchased Professional and Technical Services	120,725
400 Purchased Property Services	5,000
500 Other Purchased Services	7,300
600 Supplies	221,175
700 Property	29,000
800 Other Objects	795
Total Support Services - Instructional Staff	2,488,710
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,833,341
200 Personnel Services - Employee Benefits	1,893,249
300 Purchased Professional and Technical Services	338,700
400 Purchased Property Services	60,200
600 Supplies	20,750
800 Other Objects	27,650
Total Support Services - Administration	5,173,890
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	765,285
200 Personnel Services - Employee Benefits	452,918
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	3,300
600 Supplies	24,000
800 Other Objects	250
Total Support Services - Pupil Health	1,252,753
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	844,165
200 Personnel Services - Employee Benefits	541,698
300 Purchased Professional and Technical Services	35,750
400 Purchased Property Services	6,000
500 Other Purchased Services	10,900
600 Supplies	26,300
800 Other Objects	31,500
Total Support Services - Business	1,496,313
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,541,722
200 Personnel Services - Employee Benefits	1,918,627
300 Purchased Professional and Technical Services	220,000
400 Purchased Property Services	2,267,000
500 Other Purchased Services	318,001
600 Supplies	970,850
700 Property	36,900

<u>Description</u>	<u>Amount</u>
800 Other Objects	3,350
Total Operation and Maintenance of Plant Services	8,276,450
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	111,025
200 Personnel Services - Employee Benefits	73,582
500 Other Purchased Services	4,102,854
600 Supplies	8,100
800 Other Objects	400
Total Student Transportation Services	4,295,961
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	967,600
200 Personnel Services - Employee Benefits	566,873
300 Purchased Professional and Technical Services	45,600
400 Purchased Property Services	164,200
500 Other Purchased Services	175,500
600 Supplies	535,950
700 Property	222,000
800 Other Objects	1,806
Total Support Services - Central	2,679,529
2900 <u>Other Support Services</u>	
500 Other Purchased Services	60,000
Total Other Support Services	60,000
Total Support Services	30,202,307
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	963,772
200 Personnel Services - Employee Benefits	440,474
300 Purchased Professional and Technical Services	161,650
400 Purchased Property Services	1,000
500 Other Purchased Services	135,600
600 Supplies	124,100
700 Property	11,500
800 Other Objects	51,995
Total Student Activities	1,890,091
Total Operation of Non-Instructional Services	1,890,091
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	1,400,000
Total Debt Service / Other Expenditures and Financing Uses	1,400,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	8,716,159
Total Interfund Transfers - Out	8,716,159
5900 <u>Budgetary Reserve</u>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,000,000
Total Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	11,116,159
TOTAL EXPENDITURES	116,706,802

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Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	13,500,000	13,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	3,250,000	1,250,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	3,650,000	3,150,000
Food Service / Cafeteria Operations Fund	150,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	7,500,000	7,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	225,000	225,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	28,275,000	24,775,000

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

28,275,000

24,775,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	102,030,000	96,515,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	2,650,000	4,000,000
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities	3,000,000	3,000,000

Total General Fund	\$107,680,000	\$103,515,000
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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	\$107,680,000	\$103,515,000

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	12,300,000	13,000,000
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	100,000	100,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$12,400,000	\$13,100,000
TOTAL INDEBTEDNESS	\$120,080,000	\$116,615,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,000,000
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	4,559,349
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,559,349
 5900 Budgetary Reserve	 1,000,000
 Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	 \$9,559,349