

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: **6/27/2016**



President of the Board - Original Signature Required

June 27, 2016

Date



Secretary of the Board - Original Signature Required

June 27, 2016

Date



Chief School Administrator - Original Signature Required

June 27, 2016

Date

Robert E Saul

Contact Person

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Email Address

**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 Penn SD	County : Lehigh	AUN Number : 121392303
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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 May 23, 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 : East Penn SD	COUNTY : Lehigh	AUN : 121392303
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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.

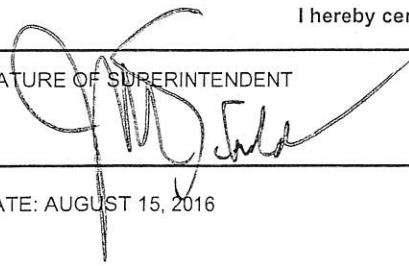
Total Budgeted Expenditures	\$142206316
Ending Unassigned Fund Balance	\$1526724
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.1%

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 June 27, 2016
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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	
0840 Assigned Fund Balance	100,000
0850 Unassigned Fund Balance	7,739,959
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>7,839,959</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	102,867,245
7000 Revenue from State Sources	31,829,689
8000 Revenue from Federal Sources	1,191,647
9000 Other Financing Sources	4,500
Total Estimated Revenues And Other Financing Sources	<u>135,893,081</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>143,733,040</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	87,432,162
6112 Interim Real Estate Taxes	1,145,650
6113 Public Utility Realty Taxes	106,500
6114 Payments in Lieu of Current Taxes - State / Local	11,000
6150 Current Act 511 Taxes - Proportional Assessments	10,515,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,858,500
6500 Earnings on Investments	100,072
6700 Revenues from LEA Activities	157,375
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,272,395
6910 Rentals	41,000
6920 Contributions and Donations from Private Sources	36,825
6940 Tuition from Patrons	143,000
6990 Refunds and Other Miscellaneous Revenue	47,766
REVENUE FROM LOCAL SOURCES	102,867,245
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,192,932
7160 Tuition for Orphans Subsidy	77,500
7271 Special Education funds for School-Aged Pupils	3,449,443
7310 Transportation (Pupil and Nonpublic/CS)	1,875,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,311,013
7330 Health Services (Medical, Dental, Nurse, Act 25)	153,000
7340 State Property Tax Reduction Allocation	1,818,605
7505 Ready to Learn Block Grant	705,923
7810 State Share of Social Security and Medicare Taxes	2,185,728
7820 State Share of Retirement Contributions	9,060,545
REVENUE FROM STATE SOURCES	31,829,689
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	675,697
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	153,934
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	38,863
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	301,153
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,000
REVENUE FROM FEDERAL SOURCES	1,191,647

Amount

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets 3,000

9900 Other Financing Sources Not Listed Elsewhere in the 1,500

9000 Series

OTHER FINANCING SOURCES 4,500

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 135,893,081

Act 1 Index (current): 2.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$87,432,162	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,818,605</u>	
Total Approx. Tax Revenue:	\$89,250,767	
Approx. Tax Levy for Tax Rate Calculation:	\$92,704,428	
	Lehigh	Total

2015-16 Data		
a. Assessed Value	\$5,178,388,500	\$5,178,388,500
b. Real Estate Mills	17.2150	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$4,726,417,161	\$4,726,417,161
d. Assessed Value	\$5,238,426,200	\$5,238,426,200
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations		
f. 2015-16 Tax Levy	\$89,145,958	\$89,145,958
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$89,145,958	\$89,145,958
(f Total * g)		
i. Base Mills Subject to Index	17.2150	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.20000%	96.20000%
k. Tax Levy Needed	\$92,704,428	\$92,704,428
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	17.6970	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$92,704,428	\$92,704,428
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$90,885,823
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$87,432,162
(n * Est. Pct. Collection)		

AUN: 121392303 East Penn SD

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

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Act 1 Index (current): 2.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$87,432,162	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,818,605</u>	
Total Approx. Tax Revenue:	\$89,250,767	
Approx. Tax Levy for Tax Rate Calculation:	\$92,704,428	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.6970	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$92,704,428	\$92,704,428
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	\$6,639	
Number of Homestead/Farmstead Properties	15479	15479
Median Assessed Value of Homestead Properties		\$203,500

Act 1 Index (current): 2.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$87,432,162
Amount of Tax Relief for Homestead Exclusions	<u>\$1,818,605</u>
Total Approx. Tax Revenue:	\$89,250,767
Approx. Tax Levy for Tax Rate Calculation:	\$92,704,428
	Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,818,605	Lowering RE Tax Rate	\$0	\$1,818,605
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,818,605

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>
Lehigh	5,238,426,200	17.6970	92,704,428			96.20000%	
Totals:	5,238,426,200		92,704,428	- 1,818,605	= 90,885,823	X 96.20000%	= 87,432,162

	<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%	9,125,000	9,125,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,390,000	1,390,000
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 10,515,000 10,515,000

Total Act 511, Current Taxes 10,515,000

Act 511 Tax Limit -->	4,726,417,161 X	12	56,717,006
	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> Lehigh	17.2150	17.6970	2.80%	Yes	2.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.8%				
6141	Current Act 511 Per Capita Taxes					2.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.8%				
6143	Current Act 511 Local Services Taxes					2.8%				
6144	Current Act 511 Trailer Taxes					2.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6152	Current Act 511 Occupation Taxes					2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6154	Current Act 511 Amusement Taxes					2.8%				
6155	Current Act 511 Business Privilege Taxes					2.8%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.8%				
6157	Current Act 511 Mercantile Taxes					2.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	58,593,989
1200 Special Programs - Elementary / Secondary	19,645,834
1300 Vocational Education	3,627,231
1400 Other Instructional Programs - Elementary / Secondary	580,535
1500 Nonpublic School Programs	21,247
1600 Adult Education Programs	31,569
1700 Higher Education Programs	909,980
Total Instruction	83,410,385
2000 Support Services	
2100 Support Services - Students	4,584,843
2200 Support Services - Instructional Staff	3,821,053
2300 Support Services - Administration	6,109,532
2400 Support Services - Pupil Health	1,687,902
2500 Support Services - Business	1,040,109
2600 Operation and Maintenance of Plant Services	12,567,824
2700 Student Transportation Services	7,688,370
2800 Support Services - Central	1,899,676
2900 Other Support Services	138,736
Total Support Services	39,538,045
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,902,026
3300 Community Services	43,889
Total Operation of Non-Instructional Services	1,945,915
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	13,311,971
5900 Budgetary Reserve	4,000,000
Total Other Expenditures and Financing Uses	17,311,971
Total Estimated Expenditures and Other Financing Uses	142,206,316

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	32,854,245
200 Personnel Services - Employee Benefits	20,251,872
300 Purchased Professional and Technical Services	222,000
400 Purchased Property Services	289,520
500 Other Purchased Services	3,707,023
600 Supplies	1,079,502
700 Property	177,028
800 Other Objects	12,799
Total Regular Programs - Elementary / Secondary	58,593,989
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,332,079
200 Personnel Services - Employee Benefits	5,035,443
300 Purchased Professional and Technical Services	3,603,835
400 Purchased Property Services	1,500
500 Other Purchased Services	1,554,677
600 Supplies	112,850
800 Other Objects	5,450
Total Special Programs - Elementary / Secondary	19,645,834
1300 Vocational Education	
100 Personnel Services - Salaries	770,762
200 Personnel Services - Employee Benefits	452,162
500 Other Purchased Services	2,391,407
600 Supplies	12,820
800 Other Objects	80
Total Vocational Education	3,627,231
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	405,246
200 Personnel Services - Employee Benefits	152,539
400 Purchased Property Services	8,920
500 Other Purchased Services	9,800
600 Supplies	4,030
Total Other Instructional Programs - Elementary / Secondary	580,535
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	21,247
Total Nonpublic School Programs	21,247
1600 Adult Education Programs	
100 Personnel Services - Salaries	20,907
200 Personnel Services - Employee Benefits	8,044
500 Other Purchased Services	1,618
600 Supplies	1,000
Total Adult Education Programs	31,569

<u>Description</u>	<u>Amount</u>
1700 Higher Education Programs	
500 Other Purchased Services	909,980
Total Higher Education Programs	909,980
Total Instruction	83,410,385
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,790,394
200 Personnel Services - Employee Benefits	1,705,449
300 Purchased Professional and Technical Services	5,400
400 Purchased Property Services	500
500 Other Purchased Services	10,200
600 Supplies	69,600
800 Other Objects	3,300
Total Support Services - Students	4,584,843
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,863,884
200 Personnel Services - Employee Benefits	1,211,509
300 Purchased Professional and Technical Services	47,497
400 Purchased Property Services	9,225
500 Other Purchased Services	57,140
600 Supplies	326,875
700 Property	303,113
800 Other Objects	1,810
Total Support Services - Instructional Staff	3,821,053
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,329,347
200 Personnel Services - Employee Benefits	2,325,197
300 Purchased Professional and Technical Services	131,850
400 Purchased Property Services	21,300
500 Other Purchased Services	134,237
600 Supplies	106,701
700 Property	8,550
800 Other Objects	52,350
Total Support Services - Administration	6,109,532
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,063,281
200 Personnel Services - Employee Benefits	523,321
300 Purchased Professional and Technical Services	44,000
400 Purchased Property Services	8,000
500 Other Purchased Services	500
600 Supplies	48,800
Total Support Services - Pupil Health	1,687,902
2500 Support Services - Business	
100 Personnel Services - Salaries	522,103

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	394,856
300 Purchased Professional and Technical Services	37,100
400 Purchased Property Services	10,100
500 Other Purchased Services	14,200
600 Supplies	45,000
700 Property	2,000
800 Other Objects	14,750
Total Support Services - Business	1,040,109
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	5,043,352
200 Personnel Services - Employee Benefits	3,347,689
300 Purchased Professional and Technical Services	196,775
400 Purchased Property Services	1,547,310
500 Other Purchased Services	538,550
600 Supplies	1,826,148
700 Property	62,000
800 Other Objects	6,000
Total Operation and Maintenance of Plant Services	12,567,824
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	7,688,370
Total Student Transportation Services	7,688,370
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	955,697
200 Personnel Services - Employee Benefits	606,662
300 Purchased Professional and Technical Services	131,975
500 Other Purchased Services	39,192
600 Supplies	64,750
700 Property	101,000
800 Other Objects	400
Total Support Services - Central	1,899,676
2900 <u>Other Support Services</u>	
500 Other Purchased Services	138,736
Total Other Support Services	138,736
Total Support Services	39,538,045
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	837,512
200 Personnel Services - Employee Benefits	376,450
300 Purchased Professional and Technical Services	149,200
400 Purchased Property Services	42,562
500 Other Purchased Services	257,600
600 Supplies	184,302
700 Property	13,150
800 Other Objects	41,250

<u>Description</u>	<u>Amount</u>
Total Student Activities	1,902,026
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,048
200 Personnel Services - Employee Benefits	481
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	500
600 Supplies	5,860
Total Community Services	43,889
Total Operation of Non-Instructional Services	1,945,915
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,171,971
900 Other Uses of Funds	11,140,000
Total Debt Service / Other Expenditures and Financing Uses	13,311,971
5900 <u>Budgetary Reserve</u>	
800 Other Objects	4,000,000
Total Budgetary Reserve	4,000,000
Total Other Expenditures and Financing Uses	17,311,971
TOTAL EXPENDITURES	142,206,316

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	14,269,000	11,127,680
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	1,571,100	1,445,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	16,340,100	13,072,680

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		

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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

16,340,100

13,072,680

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	79,864,000	68,724,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,724,000	1,767,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,045,000	5,369,000
0599 Other Long-Term Liabilities	566,000	580,000

Total General Fund	\$86,199,000	\$76,440,000
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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

35,000

36,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

0560 Other Post-Employment Benefits (OPEB)	2,600	3,400
0599 Other Long-Term Liabilities		

Total Food Service / Cafeteria Operations Fund	\$37,600	\$39,400
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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		
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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		
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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		
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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		
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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

\$86,236,600

\$76,479,400

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	11,000,000	11,350,000
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	\$11,000,000	\$11,350,000
TOTAL INDEBTEDNESS	\$97,236,600	\$87,829,400

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,526,724
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,526,724
5900 Budgetary Reserve	4,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,526,724