

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/16/2016

President of the Board - Original Signature Required

Date

6/20/2016

Secretary of the Board - Original Signature Required

Date

6-20-16

Chief School Administrator - Original Signature Required

Date

6/20/16

Brad N Hunt

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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 : Gettysburg Area SD	COUNTY : Adams	AUN : 112013753
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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.

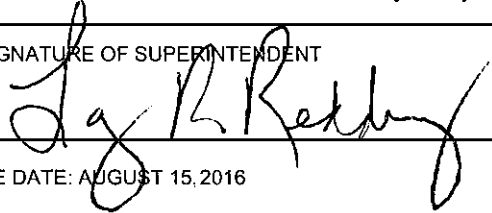
Total Budgeted Expenditures	\$61254402
Ending Unassigned Fund Balance	\$3991491
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.5%

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 6/20/16
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DUE DATE: AUGUST 15, 2016

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

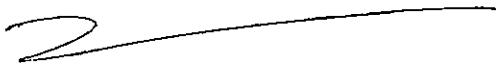
24 PS 6-687(a)(1)

(03/2006)

School District Name : Gettysburg Area SD	County : Adams	AUN Number : 112013753
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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 5/16/2016
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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	536,873
0820 Restricted Fund Balance	4,361,415
0830 Committed Fund Balance	6,992,351
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,967,561
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>13,959,912</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	39,439,338
7000 Revenue from State Sources	17,246,240
8000 Revenue from Federal Sources	1,163,812
9000 Other Financing Sources	2,000
Total Estimated Revenues And Other Financing Sources	<u>57,851,390</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>71,811,302</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	27,986,747
6112 Interim Real Estate Taxes	142,224
6113 Public Utility Realty Taxes	40,904
6114 Payments in Lieu of Current Taxes - State / Local	52,309
6115 Payments in Lieu of Current Taxes - Federal	14,206
6140 Current Act 511 Taxes - Flat Rate Assessments	88,706
6150 Current Act 511 Taxes - Proportional Assessments	7,116,844
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,341,672
6500 Earnings on Investments	146,302
6700 Revenues from LEA Activities	182,272
6800 Revenues from Intermediary Sources / Pass-Through Funds	348,486
6910 Rentals	675,474
6920 Contributions and Donations from Private Sources	30,670
6940 Tuition from Patrons	1,089,224
6990 Refunds and Other Miscellaneous Revenue	183,298
REVENUE FROM LOCAL SOURCES	39,439,338
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,765,575
7160 Tuition for Orphans Subsidy	54,418
7220 Vocational Education	167,463
7250 Migratory Children	160
7271 Special Education funds for School-Aged Pupils	1,730,261
7310 Transportation (Pupil and Nonpublic/CS)	1,768,564
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	422,510
7330 Health Services (Medical, Dental, Nurse, Act 25)	61,854
7340 State Property Tax Reduction Allocation	1,121,787
7810 State Share of Social Security and Medicare Taxes	843,658
7820 State Share of Retirement Contributions	3,309,990
REVENUE FROM STATE SOURCES	17,246,240
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	72,817
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	819,776
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	145,038

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	27,681
8521 Vocational Education - Operating Expenditures	98,500
REVENUE FROM FEDERAL SOURCES	1,163,812
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	2,000
OTHER FINANCING SOURCES	2,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	57,851,390

Act 1 Index (current): 2.4%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$27,986,747	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,127,982</u>	
Total Approx. Tax Revenue:	\$29,114,729	
Approx. Tax Levy for Tax Rate Calculation:	\$30,665,446	

Adams	Total
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2015-16 Data

a. Assessed Value	\$2,870,613,600	\$2,870,613,600
b. Real Estate Mills	10.4853	

i. 2016-17 Data

c. 2014 STEB Market Value	\$2,146,177,146	\$2,146,177,146
d. Assessed Value	\$2,905,878,600	\$2,905,878,600
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations

f. 2015-16 Tax Levy	\$30,099,245	\$30,099,245
(a * b)		

2016-17 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
ii. h. Rebalanced 2015-16 Tax Levy	\$30,099,245	\$30,099,245
(f Total * g)		
i. Base Mills Subject to Index	10.4853	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	94.75000%	94.75000%
k. Tax Levy Needed	\$30,665,446	\$30,665,446
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	10.5529	
(k / d * 1000)		
iii. m. Tax Levy Generated by Mills	\$30,665,446	\$30,665,446
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,537,464
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$27,986,747
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	\$27,986,747
Amount of Tax Relief for Homestead Exclusions	<u>\$1,127,982</u>
Total Approx. Tax Revenue:	\$29,114,729
Approx. Tax Levy for Tax Rate Calculation:	\$30,665,446

Adams	Total
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Index Maximums

p.	Maximum Mills Based On Index (i * (1 + Index))	10.7369	
q.	Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r.	Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,200,128	\$31,200,128
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

	Assessed Value Exclusion per Homestead	\$16,095	
V.	Number of Homestead/Farmstead Properties	6695	6695
	Median Assessed Value of Homestead Properties		\$221,700

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

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Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$27,986,747
Amount of Tax Relief for Homestead Exclusions	<u>\$1,127,982</u>
Total Approx. Tax Revenue:	\$29,114,729
Approx. Tax Levy for Tax Rate Calculation:	\$30,665,446

Adams

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,121,787	Lowering RE Tax Rate	\$0	\$1,121,787
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,195			\$6,195
Amount of Tax Relief from State/Local Sources				\$1,127,982

CODE

6111	<u>Current Real Estate Taxes</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>			
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>							
Adams	2,905,878,600	10.5529	30,665,446			94.75000%				
Totals:	2,905,878,600		30,665,446	1,127,982	=	29,537,464	X	94.75000%	=	27,986,747

	<u>Rate</u>		<u>Tax Levy</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>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$10.00	\$0.00	88,706	88,706
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			88,706	88,706

	<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	1.200%	0.000%	6,311,021	6,311,021
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	554,333	554,333
6154	Current Act 511 Amusement Taxes	10.000%	0.000%	251,490	251,490
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			7,116,844	7,116,844
	Total Act 511, Current Taxes				7,205,550
	Act 511 Tax Limit -->		2,146,177,146	X	12
			Market Value		Mills
					25,754,126
					(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u>									
	Adams	10.4853	10.5529	0.65%	Yes	2.4%				
6120	Current Per Capita Taxes, Section 679					2.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
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	\$10.00	\$10.00	0.00%	Yes	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					2.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	2.4%				
6152	Current Act 511 Occupation Taxes					2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.4%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,687,481
1200 Special Programs - Elementary / Secondary	6,784,426
1300 Vocational Education	3,201,734
1400 Other Instructional Programs - Elementary / Secondary	941,185
1500 Nonpublic School Programs	20,000
Total Instruction	34,634,826
2000 Support Services	
2100 Support Services - Students	1,549,527
2200 Support Services - Instructional Staff	1,452,235
2300 Support Services - Administration	3,384,741
2400 Support Services - Pupil Health	613,173
2500 Support Services - Business	786,190
2600 Operation and Maintenance of Plant Services	5,654,375
2700 Student Transportation Services	3,527,970
2800 Support Services - Central	1,019,923
2900 Other Support Services	54,242
Total Support Services	18,042,376
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,125,624
3300 Community Services	13,726
Total Operation of Non-Instructional Services	1,139,350
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,594,532
5200 Interfund Transfers - Out	609,568
5500 Special and Extraordinary Items	883,750
5900 Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	7,437,850
Total Estimated Expenditures and Other Financing Uses	61,254,402

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	11,975,682
200 Personnel Services - Employee Benefits	8,012,667
300 Purchased Professional and Technical Services	454,119
400 Purchased Property Services	82,339
500 Other Purchased Services	2,363,180
600 Supplies	757,237
700 Property	13,752
800 Other Objects	28,505
Total Regular Programs - Elementary / Secondary	23,687,481
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,504,918
200 Personnel Services - Employee Benefits	1,127,022
300 Purchased Professional and Technical Services	3,414,703
400 Purchased Property Services	3,175
500 Other Purchased Services	675,678
600 Supplies	58,780
800 Other Objects	150
Total Special Programs - Elementary / Secondary	6,784,426
1300 Vocational Education	
100 Personnel Services - Salaries	1,542,676
200 Personnel Services - Employee Benefits	1,038,613
300 Purchased Professional and Technical Services	232,695
400 Purchased Property Services	186,472
500 Other Purchased Services	4,562
600 Supplies	193,691
800 Other Objects	3,025
Total Vocational Education	3,201,734
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	145,142
200 Personnel Services - Employee Benefits	73,075
300 Purchased Professional and Technical Services	339,129
500 Other Purchased Services	381,339
600 Supplies	2,500
Total Other Instructional Programs - Elementary / Secondary	941,185
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	20,000
Total Nonpublic School Programs	20,000
Total Instruction	34,634,826
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	846,810

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	583,982
300 Purchased Professional and Technical Services	37,846
400 Purchased Property Services	1,380
500 Other Purchased Services	3,725
600 Supplies	75,784
Total Support Services - Students	1,549,527
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	720,926
200 Personnel Services - Employee Benefits	414,870
300 Purchased Professional and Technical Services	109,220
400 Purchased Property Services	14,581
500 Other Purchased Services	31,278
600 Supplies	143,228
700 Property	4,028
800 Other Objects	14,104
Total Support Services - Instructional Staff	1,452,235
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,700,395
200 Personnel Services - Employee Benefits	1,255,144
300 Purchased Professional and Technical Services	329,960
400 Purchased Property Services	7,016
500 Other Purchased Services	30,872
600 Supplies	43,930
800 Other Objects	17,424
Total Support Services - Administration	3,384,741
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	337,313
200 Personnel Services - Employee Benefits	251,804
300 Purchased Professional and Technical Services	10,284
400 Purchased Property Services	475
500 Other Purchased Services	330
600 Supplies	12,967
Total Support Services - Pupil Health	613,173
2500 Support Services - Business	
100 Personnel Services - Salaries	411,395
200 Personnel Services - Employee Benefits	278,896
300 Purchased Professional and Technical Services	63,956
400 Purchased Property Services	3,155
500 Other Purchased Services	10,053
600 Supplies	18,585
800 Other Objects	150
Total Support Services - Business	786,190
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,972,550
200 Personnel Services - Employee Benefits	1,490,575

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	202,741
400 Purchased Property Services	1,143,842
500 Other Purchased Services	222,361
600 Supplies	551,138
700 Property	67,544
800 Other Objects	3,624
Total Operation and Maintenance of Plant Services	5,654,375
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	62,008
200 Personnel Services - Employee Benefits	45,052
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	100
500 Other Purchased Services	3,410,660
600 Supplies	5,150
Total Student Transportation Services	3,527,970
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	376,085
200 Personnel Services - Employee Benefits	292,553
300 Purchased Professional and Technical Services	112,865
400 Purchased Property Services	3,400
500 Other Purchased Services	92,868
600 Supplies	132,007
700 Property	6,000
800 Other Objects	4,145
Total Support Services - Central	1,019,923
2900 <u>Other Support Services</u>	
500 Other Purchased Services	40,742
800 Other Objects	13,500
Total Other Support Services	54,242
Total Support Services	18,042,376
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	476,651
200 Personnel Services - Employee Benefits	189,896
300 Purchased Professional and Technical Services	190,941
400 Purchased Property Services	34,375
500 Other Purchased Services	77,458
600 Supplies	103,150
700 Property	19,465
800 Other Objects	33,688
Total Student Activities	1,125,624
3300 <u>Community Services</u>	
600 Supplies	7,801
800 Other Objects	5,925

<u>Description</u>	<u>Amount</u>
Total Community Services	13,726
Total Operation of Non-Instructional Services	1,139,350
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,020,532
900 Other Uses of Funds	3,574,000
Total Debt Service / Other Expenditures and Financing Uses	5,594,532
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	609,568
Total Interfund Transfers - Out	609,568
5500 <u>Special and Extraordinary Items</u>	
900 Other Uses of Funds	883,750
Total Special and Extraordinary Items	883,750
5900 <u>Budgetary Reserve</u>	
800 Other Objects	350,000
Total Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	7,437,850
TOTAL EXPENDITURES	61,254,402

2016-2017 Final General Fund Budget (PDE-2028)

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Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	13,755,782	13,480,666
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	5,733,787	4,219,111
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	959,779	940,583
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	5,065	
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	128,996	126,416
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	20,583,409	18,766,776

Long-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	5,066,731	5,117,398
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	756,975	764,545
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	206,512	208,577
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		

<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Permanent Fund		
Total Long-Term Investments	6,030,218	6,090,520
TOTAL CASH AND INVESTMENTS	26,613,627	24,857,296

2016-2017 Final General Fund Budget (PDE-2028)

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Long-Term Indebtedness

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable	34,835,000	34,685,000
0520 Extended-Term Financing Agreements Payable	10,470,000	7,046,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,722,491	1,722,491
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,342,791	1,342,791
0599 Other Long-Term Liabilities	64,309,886	64,309,886
Total General Fund	\$112,680,168	\$109,106,168
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		
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		
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		
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

67,382

67,382

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	36,157	36,157
0599 Other Long-Term Liabilities	1,552,114	1,552,114
Total Food Service / Cafeteria Operations Fund	\$1,655,653	\$1,655,653
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

\$114,335,821

\$110,761,821

<u>Short-Term Payables</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	2,807,890	2,850,000
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	150,000	100,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	60,000	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		
Total Short-Term Payables	\$3,017,890	\$3,000,000
TOTAL INDEBTEDNESS	\$117,353,711	\$113,761,821

Account Description	Amounts
0810 Nonspendable Fund Balance	536,873
0820 Restricted Fund Balance	4,361,415
0830 Committed Fund Balance	6,565,409
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,991,491
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,556,900
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,805,188