

### FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2016

*Dolores E. Nestor*  
\_\_\_\_\_  
President of the Board - Original Signature Required

June 27, 2016

\_\_\_\_\_  
Date

*Beverly J. Lang*  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

June 27, 2016

\_\_\_\_\_  
Date

*Christopher E. Byrnes*  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

June 27, 2016

\_\_\_\_\_  
Date

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Littlestown Area SD	COUNTY : Adams	AUN : 112015203
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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	\$30618775
Ending Unassigned Fund Balance	\$2191120
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.2%

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 6/27/16
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DUE DATE: AUGUST 15, 2016

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	650,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	784,433	
0850 Unassigned Fund Balance	3,407,144	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>4,191,577</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	17,941,702	
7000 Revenue from State Sources	11,872,679	
8000 Revenue from Federal Sources	403,937	
9000 Other Financing Sources	150,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>30,368,318</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>34,559,895</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	13,232,902
6112 Interim Real Estate Taxes	35,000
6113 Public Utility Realty Taxes	18,000
6120 Current Per Capita Taxes, Section 679	44,000
6140 Current Act 511 Taxes - Flat Rate Assessments	65,500
6150 Current Act 511 Taxes - Proportional Assessments	3,351,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	803,400
6500 Earnings on Investments	18,000
6700 Revenues from LEA Activities	67,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	244,500
6910 Rentals	15,000
6940 Tuition from Patrons	37,400
6990 Refunds and Other Miscellaneous Revenue	10,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>17,941,702</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	6,181,868
7160 Tuition for Orphans Subsidy	15,800
7220 Vocational Education	45,000
7240 Driver Education - Student	3,000
7271 Special Education funds for School-Aged Pupils	1,295,584
7310 Transportation (Pupil and Nonpublic/CS)	581,202
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	112,007
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	902,819
7505 Ready to Learn Block Grant	312,057
7810 State Share of Social Security and Medicare Taxes	488,735
7820 State Share of Retirement Contributions	1,899,607
<b>REVENUE FROM STATE SOURCES</b>	<b>11,872,679</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	304,533
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	71,574
8521 Vocational Education - Operating Expenditures	22,830
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>403,937</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended-Term Financing	150,000
<b>OTHER FINANCING SOURCES</b>	<b>150,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>30,368,318</b>

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,232,902
Amount of Tax Relief for Homestead Exclusions	<u>\$902,819</u>
Total Approx. Tax Revenue:	\$14,135,721
Approx. Tax Levy for Tax Rate Calculation:	\$14,650,690

Adams

Total

2015-16 Data		
a. Assessed Value	\$1,276,574,300	\$1,276,574,300
b. Real Estate Mills	10.7980	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$943,757,490	\$943,757,490
d. Assessed Value	\$1,290,730,100	\$1,290,730,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy	\$13,784,449	\$13,784,449
(a * b)		
<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$13,784,449	\$13,784,449
(f Total * g)		
i. Base Mills Subject to Index	10.7980	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.25419%	96.25419%
k. Tax Levy Needed	\$14,650,690	\$14,650,690
(Approx. Tax Levy * g)		
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>11.3507</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,650,690	\$14,650,690
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,747,871
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,232,902
(n * Est. Pct. Collection)		

AUN: 112015203 Littlestown Area SD

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

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Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$13,232,902

Amount of Tax Relief for Homestead Exclusions

\$902,819

Total Approx. Tax Revenue:

\$14,135,721

Approx. Tax Levy for Tax Rate Calculation:

\$14,650,690

Adams

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	11.1327	
q. Mills In Excess of Index (if l > p), (l - p))	0.2180	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,369,311	\$14,369,311
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$281,379	\$281,379
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$270,839	\$270,839

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$19,459	
Number of Homestead/Farmstead Properties	4111	4111
Median Assessed Value of Homestead Properties		\$205,600

Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$13,232,902</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$902,819</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$14,135,721</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$14,650,690</b>
	<b>Adams</b>
	<b>Total</b>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$902,819	Lowering RE Tax Rate	\$0	\$902,819
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$902,819</b>



CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Adams	1,290,730,100	11.3507	14,650,690			96.25419%	
<b>Totals:</b>	<b>1,290,730,100</b>		<b>14,650,690</b>	<b>902,819</b>	<b>= 13,747,871</b>	<b>X 96.25419%</b>	<b>= 13,232,902</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		44,000
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	\$5.00	\$0.00	53,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	23,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 76,000 65,500**

	<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%	3,101,000	3,101,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	250,000	250,000
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 3,351,000 3,351,000**

**Total Act 511, Current Taxes 3,416,500**

<b>Act 511 Tax Limit --&gt;</b>	<b>943,757,490</b>	<b>X</b>	<b>12</b>	<b>11,325,090</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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	10.7980	11.3507	5.12%	No	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6144	Current Act 511 Trailer Taxes					3.1%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.1%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	1.100%	120.00%	No	3.1%				
6152	Current Act 511 Occupation Taxes	100	0.000	-100.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6154	Current Act 511 Amusement Taxes					3.1%				
6155	Current Act 511 Business Privilege Taxes					3.1%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.1%				
6157	Current Act 511 Mercantile Taxes					3.1%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,570,630
1200 Special Programs - Elementary / Secondary	4,856,727
1300 Vocational Education	1,271,390
1400 Other Instructional Programs - Elementary / Secondary	399,535
<b>Total Instruction</b>	<b>20,098,282</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	767,753
2200 Support Services - Instructional Staff	1,220,317
2300 Support Services - Administration	1,836,088
2400 Support Services - Pupil Health	279,177
2500 Support Services - Business	287,161
2600 Operation and Maintenance of Plant Services	2,022,213
2700 Student Transportation Services	1,226,776
2800 Support Services - Central	157,020
2900 Other Support Services	20,000
<b>Total Support Services</b>	<b>7,816,505</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	518,675
3300 Community Services	3,500
<b>Total Operation of Non-Instructional Services</b>	<b>522,175</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,813,813
5200 Interfund Transfers - Out	268,000
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>2,181,813</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>30,618,775</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,073,719
200 Personnel Services - Employee Benefits	4,752,918
300 Purchased Professional and Technical Services	419,600
400 Purchased Property Services	5,240
500 Other Purchased Services	916,427
600 Supplies	196,509
700 Property	204,179
800 Other Objects	2,038
<b>Total Regular Programs - Elementary / Secondary</b>	<b>13,570,630</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,298,613
200 Personnel Services - Employee Benefits	809,709
300 Purchased Professional and Technical Services	2,045,000
500 Other Purchased Services	696,000
600 Supplies	5,905
700 Property	1,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>4,856,727</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	612,719
200 Personnel Services - Employee Benefits	371,618
400 Purchased Property Services	750
500 Other Purchased Services	220,051
600 Supplies	58,456
700 Property	7,796
<b>Total Vocational Education</b>	<b>1,271,390</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	148,854
200 Personnel Services - Employee Benefits	96,695
400 Purchased Property Services	3,850
500 Other Purchased Services	148,300
600 Supplies	1,836
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>399,535</b>
<b>Total Instruction</b>	<b>20,098,282</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	487,605
200 Personnel Services - Employee Benefits	271,486
500 Other Purchased Services	2,250
600 Supplies	5,957
800 Other Objects	455
<b>Total Support Services - Students</b>	<b>767,753</b>

<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	561,825
200 Personnel Services - Employee Benefits	301,593
300 Purchased Professional and Technical Services	30,825
400 Purchased Property Services	16,000
500 Other Purchased Services	39,050
600 Supplies	186,988
700 Property	83,046
800 Other Objects	990
<b>Total Support Services - Instructional Staff</b>	<b>1,220,317</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	947,523
200 Personnel Services - Employee Benefits	530,838
300 Purchased Professional and Technical Services	169,220
400 Purchased Property Services	4,700
500 Other Purchased Services	79,954
600 Supplies	73,075
700 Property	13,578
800 Other Objects	17,200
<b>Total Support Services - Administration</b>	<b>1,836,088</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	169,572
200 Personnel Services - Employee Benefits	95,905
300 Purchased Professional and Technical Services	5,400
400 Purchased Property Services	250
500 Other Purchased Services	50
600 Supplies	6,500
700 Property	500
800 Other Objects	1,000
<b>Total Support Services - Pupil Health</b>	<b>279,177</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	178,714
200 Personnel Services - Employee Benefits	94,447
300 Purchased Professional and Technical Services	10,900
500 Other Purchased Services	950
600 Supplies	750
800 Other Objects	1,400
<b>Total Support Services - Business</b>	<b>287,161</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	645,716
200 Personnel Services - Employee Benefits	414,672
300 Purchased Professional and Technical Services	250
400 Purchased Property Services	246,000
500 Other Purchased Services	67,800
600 Supplies	608,275

<u>Description</u>	<u>Amount</u>
700 Property	39,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>2,022,213</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	337,517
200 Personnel Services - Employee Benefits	142,089
300 Purchased Professional and Technical Services	8,950
400 Purchased Property Services	33,450
500 Other Purchased Services	565,300
600 Supplies	139,170
800 Other Objects	300
<b>Total Student Transportation Services</b>	<b>1,226,776</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	57,235
200 Personnel Services - Employee Benefits	44,032
400 Purchased Property Services	55,753
<b>Total Support Services - Central</b>	<b>157,020</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	20,000
<b>Total Other Support Services</b>	<b>20,000</b>
<b>Total Support Services</b>	<b>7,816,505</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	274,116
200 Personnel Services - Employee Benefits	107,708
300 Purchased Professional and Technical Services	64,195
400 Purchased Property Services	20,800
500 Other Purchased Services	9,050
600 Supplies	22,788
700 Property	12,208
800 Other Objects	7,810
<b>Total Student Activities</b>	<b>518,675</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	3,500
<b>Total Community Services</b>	<b>3,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>522,175</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,073,813
900 Other Uses of Funds	740,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>1,813,813</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	268,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	268,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	2,181,813
<b>TOTAL EXPENDITURES</b>	<b>30,618,775</b>

LEA : 112015203 Littlestown Area SD

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**Cash and Short-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
General Fund	3,676,000	3,000,000
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	200,000	400,000
Other Capital Projects Fund	12,000,000	4,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	125,000	125,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	175,000	195,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>16,176,000</b>	<b>7,720,000</b>

**Long-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
General Fund	1,200,000	1,000,000
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	3,000,000	
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		50,000
Other Agency Fund		



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**Long-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>4,200,000</b>	<b>1,050,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>20,376,000</b>	<b>8,770,000</b>

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

**General Fund**

0510 Bonds Payable	27,050,000	26,310,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,100,000	2,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$29,150,000</b>	<b>\$28,510,000</b>
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**Public Purpose (Expendable) Trust Fund**

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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Permanent Fund**

**Total Long-Term Indebtedness**

**\$29,150,000**

**\$28,510,000**

**Short-Term Payables**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	3,100,000	3,300,000
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	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$3,105,000</b>	<b>\$3,305,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$32,255,000</b>	<b>\$31,815,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	650,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,750,000
0850 Unassigned Fund Balance	2,191,120
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,941,120</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,691,120</b>