

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

David R. Ames
President of the Board - Original Signature Required

6/27/16
Date

Adrienne F. Craig
Secretary of the Board - Original Signature Required

6/27/16
Date

Joe T. Leberich
Chief School Administrator - Original Signature Required

6/27/16
Date

Adrienne F Craig

(570)398-5050 Extn :

Contact Person

Telephone Extension

acraig@jsasd.org

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 : Jersey Shore Area SD	County : Lycoming	AUN Number : 117414003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL-BOARD PRESIDENT <i>David R. Hines</i>	DATE 5/23/16
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

ITEM	AMOUNTS
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	4,080,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,870,535
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>6,950,535</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,798,479
7000 Revenue from State Sources	22,591,777
8000 Revenue from Federal Sources	654,669
9000 Other Financing Sources	10,000
Total Estimated Revenues And Other Financing Sources	<u>40,054,925</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>47,005,460</u>

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,256,979
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	149,500
6150 Current Act 511 Taxes - Proportional Assessments	3,975,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	725,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	74,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	15,000
6990 Refunds and Other Miscellaneous Revenue	25,000
REVENUE FROM LOCAL SOURCES	16,798,479
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	12,971,492
7160 Tuition for Orphans Subsidy	200,000
7220 Vocational Education	165,000
7271 Special Education funds for School-Aged Pupils	1,833,772
7292 Pre-K Counts	170,000
7310 Transportation (Pupil and Nonpublic/CS)	1,230,101
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	781,344
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,500
7340 State Property Tax Reduction Allocation	1,142,741
7505 Ready to Learn Block Grant	489,271
7810 State Share of Social Security and Medicare Taxes	722,275
7820 State Share of Retirement Contributions	2,835,281
REVENUE FROM STATE SOURCES	22,591,777
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	498,046
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	123,294
8521 Vocational Education - Operating Expenditures	33,329
REVENUE FROM FEDERAL SOURCES	654,669

	<u>Amount</u>
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	10,000
OTHER FINANCING SOURCES	10,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	40,054,925

Act 1 Index (current): 3.4%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$11,257,047

Amount of Tax Relief for Homestead Exclusions \$1,142,741

Total Approx. Tax Revenue: \$12,399,788

Approx. Tax Levy for Tax Rate Calculation: \$13,131,000

Section 672.1 Method Choice: (a)(1)

Revenue

\$11,257,047

\$1,142,741

\$12,399,788

\$13,131,000

Total

Lycoming

Clinton

2015-16 Data

a. Assessed Value \$197,327,000 \$639,472,800 \$836,799,800

b. Real Estate Mills 11.5320 16.4141

I. 2016-17 Data

c. 2014 STEB Market Value \$170,507,749 \$779,933,799 \$950,441,548

d. Assessed Value \$199,024,100 \$642,455,180 \$841,479,280

e. Assessed Value of New Constr/ Renov \$0 \$0 \$0

2015-16 Calculations

f. 2015-16 Tax Levy (a * b) \$2,275,575 \$10,496,370 \$12,771,945

2016-17 Calculations

g. Percent of Total Market Value 17.93985% 82.06015% 100.00000%

h. Rebalanced 2015-16 Tax Levy (f Total * g) \$2,291,268 \$10,480,677 \$12,771,945

i. Base Mills Subject to Index 11.6115 16.4141

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 93.90060% 93.90060% 93.90060%

k. Tax Levy Needed (Approx. Tax Levy * g) \$2,355,682 \$10,775,318 \$13,131,000

I. 2016-17 Real Estate Tax Rate

(k / d * 1000) 11.8361 16.7720

m. Tax Levy Generated by Mills

(l / 1000 * d) \$2,355,669 \$10,775,258 \$13,130,927

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions) \$11,988,186

o. Net Tax Revenue Generated By Mills

(n * Est. Pct. Collection) \$11,256,979

Act 1 Index (current): 3.4% Revenue Section 672.1 Method Choice: (a)(1)
 Calculation Method: 4
 Number of Decimals For Tax Rate Calculation: \$11,257,047
 Approx. Tax Revenue from RE Taxes: \$1,142,741
 Amount of Tax Relief for Homestead Exclusions \$12,399,788
 Total Approx. Tax Revenue: \$13,131,000
 Approx. Tax Levy for Tax Rate Calculation:

	Clinton	Lycoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	12.0062	16.9721	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,389,523	\$10,903,814	\$13,293,337
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$21,062	\$14,856
Number of Homestead/Farmstead Properties	1265	3392
Median Assessed Value of Homestead Properties		4657
		\$90,060

Act 1 Index (current): 3.4%
 Calculation Method: Revenue 4
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$11,257,047
 Amount of Tax Relief for Homestead Exclusions: \$1,142,741
 Total Approx. Tax Revenue: \$12,399,788
 Approx. Tax Levy for Tax Rate Calculation: \$13,131,000

	Clinton	Lycoming	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,142,741	\$0	\$1,142,741
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0	\$0
Amount of Tax Relief from State/Local Sources			\$1,142,741

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>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>	<u>Percent Collected</u>
	Clinton	199,024,100	11.8361	2,355,669	93.90060%
	Lycoming	642,455,180	16.7720	10,775,258	93.90060%
Totals:		841,479,280		13,130,927	
			1,142,741	=	93.90060%
			11,988,186	X	=
					11,256,979

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

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
Total			0	0
<u>Current Act 511 Taxes – Flat Rate Assessments</u>				
6150	1.100%	0.000%	3,800,000	3,800,000
<u>Current Act 511 Taxes – Proportional Assessments</u>				
6151	0.000	0.000	0	0
<u>Current Act 511 Earned Income Taxes</u>				
6152	0.500%	0.000%	175,000	175,000
<u>Current Act 511 Occupation Taxes</u>				
6153	0.000%	0.000%	0	0
<u>Current Act 511 Real Estate Transfer Taxes</u>				
6154	0.000	0.000	0	0
<u>Current Act 511 Amusement Taxes</u>				
6155	0.000	0.000	0	0
<u>Current Act 511 Business Privilege Taxes</u>				
6156	0.000%	0.000%	0	0
<u>Current Act 511 Mechanical Device Taxes – Percentage</u>				
6157	0.000	0.000	0	0
<u>Current Act 511 Mercantile Taxes</u>				
6159	0	0	0	0
<u>Current Act 511 Taxes, Other Proportional Assessments</u>				
Total			3,975,000	3,975,000
<u>Total Act 511, Current Taxes</u>				

	<u>Act 511 Tax Limit</u>	<u>Market Value</u>	<u>Mills</u>
	950,441,548	X	12
			(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>									
	Clinton									
	Lycoming									
6120	Current Per Capita Taxes, Section 679	11.6115	11.8361	1.94%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	16.4141	16.7720	2.19%	Yes	3.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.4%				
6143	Current Act 511 Local Services Taxes					3.4%				
6144	Current Act 511 Trailer Taxes					3.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.4%				
6152	Current Act 511 Occupation Taxes					3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6154	Current Act 511 Amusement Taxes					3.4%				
6155	Current Act 511 Business Privilege Taxes					3.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.4%				
6157	Current Act 511 Mercantile Taxes					3.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.4%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,212,962
1200 Special Programs - Elementary / Secondary	4,614,165
1300 Vocational Education	1,000,548
1400 Other Instructional Programs - Elementary / Secondary	186,309
1700 Higher Education Programs	170,000
Total Instruction	24,163,984
2000 Support Services	
2100 Support Services - Students	1,353,917
2200 Support Services - Instructional Staff	1,482,535
2300 Support Services - Administration	2,135,834
2400 Support Services - Pupil Health	354,021
2500 Support Services - Business	849,694
2600 Operation and Maintenance of Plant Services	3,338,195
2700 Student Transportation Services	1,931,693
2800 Support Services - Central	4,250
Total Support Services	11,450,139
3000 Operation of Non-Instructional Services	
3200 Student Activities	770,189
Total Operation of Non-Instructional Services	770,189
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	500
5200 Interfund Transfers - Out	3,400,142
5900 Budgetary Reserve	700,000
Total Other Expenditures and Financing Uses	4,100,642
Total Estimated Expenditures and Other Financing Uses	40,504,954

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,968,994
200 Personnel Services - Employee Benefits	6,307,232
300 Purchased Professional and Technical Services	406,525
400 Purchased Property Services	73,813
500 Other Purchased Services	1,496,425
600 Supplies	470,766
700 Property	487,032
800 Other Objects	2,175
Total Regular Programs - Elementary / Secondary	18,212,962
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,106,409
200 Personnel Services - Employee Benefits	1,614,511
300 Purchased Professional and Technical Services	769,550
400 Purchased Property Services	500
500 Other Purchased Services	85,450
600 Supplies	36,245
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	4,614,165
1300 Vocational Education	
100 Personnel Services - Salaries	508,337
200 Personnel Services - Employee Benefits	330,062
300 Purchased Professional and Technical Services	12,300
400 Purchased Property Services	7,500
500 Other Purchased Services	7,700
600 Supplies	108,449
700 Property	24,600
800 Other Objects	1,600
Total Vocational Education	1,000,548
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	27,000
200 Personnel Services - Employee Benefits	10,309
300 Purchased Professional and Technical Services	79,500
500 Other Purchased Services	64,500
600 Supplies	5,000
Total Other Instructional Programs - Elementary / Secondary	186,309
1700 Higher Education Programs	
500 Other Purchased Services	170,000
Total Higher Education Programs	170,000
Total Instruction	24,183,984
2000 Support Services	
2100 Support Services - Students	

Description	Amount
100 Personnel Services - Salaries	713,640
200 Personnel Services - Employee Benefits	475,673
300 Purchased Professional and Technical Services	139,900
400 Purchased Property Services	3,000
500 Other Purchased Services	5,075
600 Supplies	15,560
800 Other Objects	1,069
Total Support Services - Students	1,353,917
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	578,518
200 Personnel Services - Employee Benefits	538,956
300 Purchased Professional and Technical Services	116,900
400 Purchased Property Services	27,850
500 Other Purchased Services	62,150
600 Supplies	85,406
700 Property	70,425
800 Other Objects	2,330
Total Support Services - Instructional Staff	1,482,535
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,122,430
200 Personnel Services - Employee Benefits	684,541
300 Purchased Professional and Technical Services	240,550
400 Purchased Property Services	520
500 Other Purchased Services	54,838
600 Supplies	14,575
800 Other Objects	18,380
Total Support Services - Administration	2,135,834
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	184,831
200 Personnel Services - Employee Benefits	162,359
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	500
500 Other Purchased Services	150
600 Supplies	3,416
700 Property	265
Total Support Services - Pupil Health	354,021
2500 Support Services - Business	
100 Personnel Services - Salaries	395,002
200 Personnel Services - Employee Benefits	301,047
300 Purchased Professional and Technical Services	32,000
400 Purchased Property Services	62,600
500 Other Purchased Services	37,500
600 Supplies	16,700
800 Other Objects	3,845
Total Support Services - Business	849,694

<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,060,254
200 Personnel Services - Employee Benefits	794,221
300 Purchased Professional and Technical Services	78,090
400 Purchased Property Services	688,600
500 Other Purchased Services	192,100
600 Supplies	454,880
700 Property	68,250
800 Other Objects	1,800
Total Operation and Maintenance of Plant Services	3,338,195
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	70,686
200 Personnel Services - Employee Benefits	45,705
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	150
500 Other Purchased Services	1,806,552
600 Supplies	3,600
Total Student Transportation Services	1,931,693
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	2,500
600 Supplies	250
Total Support Services - Central	4,250
Total Support Services	11,450,139
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	367,872
200 Personnel Services - Employee Benefits	165,304
300 Purchased Professional and Technical Services	35,885
400 Purchased Property Services	20,195
500 Other Purchased Services	102,614
600 Supplies	66,974
800 Other Objects	11,345
Total Student Activities	770,189
Total Operation of Non-Instructional Services	770,189
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	500
Total Debt Service / Other Expenditures and Financing Uses	500
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,400,142
Total Interfund Transfers - Out	3,400,142
5900 <u>Budgetary Reserve</u>	

<u>Description</u>	Amount
800 Other Objects	700,000
Total Budgetary Reserve	700,000
Total Other Expenditures and Financing Uses	4,100,642
TOTAL EXPENDITURES	40,504,954

Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	7,000,000	6,500,000
Other Comptroller-Approved Special Revenue Funds	185,000	185,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	2,000,000	1,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	30,000	30,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	195,000	195,000
Other Agency Fund	185,000	185,000
Permanent Fund		
Total Cash and Short-Term Investments	9,595,000	8,595,000

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		

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2016 Estimate 06/30/2017 Projection

9,595,000 8,595,000

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Long-Term Indebtedness		
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	36,472,000	34,034,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	750,000	750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities	2,000,000	2,250,000
Total General Fund	\$39,222,000	\$37,034,000
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		

06/30/2016 Estimate

06/30/2017 Projection

Long-Term Indebtedness

- 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

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

06/30/2016 Estimate 06/30/2017 Projection

06/30/2016 Estimate 06/30/2017 Projection

Long-Term Indebtedness

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

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
<u>Long-Term Indebtedness</u>		
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	\$39,222,000	\$37,034,000
Total Long-Term Indebtedness		

Short-Term Payables

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	425,000	425,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	100,000	100,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	15,000	15,000
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	\$540,000	\$540,000
TOTAL INDEBTEDNESS	\$39,762,000	\$37,574,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,630,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,870,506
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,500,506
5900 Budgetary Reserve	700,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,200,506