

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2016


President of the Board - Original Signature Required

June 9, 2016
Date


Secretary of the Board - Original Signature Required

6/9/16
Date


Chief School Administrator - Original Signature Required

6/9/16
Date

Melinda L Stuck
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 : West Shore SD	County : York	AUN Number : 115219002
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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 <i>May 5, 2016</i>
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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 : West Shore SD	COUNTY : York	AUN : 115219002
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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%

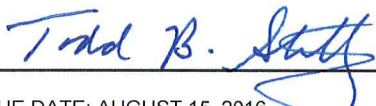
Did you raise property taxes in SY 2016-2017 (compared to 2015-2016)? Yes No

If yes, see information below, taken from the 2016-2017 General Fund Budget.

Total Budgeted Expenditures	\$110056703
Ending Unassigned Fund Balance	\$8077232
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.3%

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 6/9/16
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DUE DATE: AUGUST 15, 2016

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	189,056
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	25,440
0850 Unassigned Fund Balance	8,331,421
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>10,856,861</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	77,746,666
7000 Revenue from State Sources	30,780,433
8000 Revenue from Federal Sources	1,309,975
9000 Other Financing Sources	75,000
Total Estimated Revenues And Other Financing Sources	<u>109,912,074</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>120,768,935</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	56,864,278
6112 Interim Real Estate Taxes	35,000
6113 Public Utility Realty Taxes	85,000
6120 Current Per Capita Taxes, Section 679	175,014
6140 Current Act 511 Taxes - Flat Rate Assessments	345,014
6150 Current Act 511 Taxes - Proportional Assessments	16,425,152
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,722,919
6500 Earnings on Investments	7,500
6700 Revenues from LEA Activities	250,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,399,514
6910 Rentals	142,275
6940 Tuition from Patrons	295,000
REVENUE FROM LOCAL SOURCES	77,746,666
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	12,780,518
7160 Tuition for Orphans Subsidy	250,000
7271 Special Education funds for School-Aged Pupils	3,761,166
7310 Transportation (Pupil and Nonpublic/CS)	1,850,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	771,595
7330 Health Services (Medical, Dental, Nurse, Act 25)	177,600
7340 State Property Tax Reduction Allocation	1,288,299
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	750,029
7810 State Share of Social Security and Medicare Taxes	1,870,406
7820 State Share of Retirement Contributions	7,280,820
REVENUE FROM STATE SOURCES	30,780,433
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	981,213
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	200,698
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	57,314
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	55,750
REVENUE FROM FEDERAL SOURCES	1,309,975

	<u>Amount</u>
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	75,000
OTHER FINANCING SOURCES	75,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	109,912,074

AUN: 115219002 West Shore SD

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

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Act 1 Index (current): 2.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$56,864,500

Amount of Tax Relief for Homestead Exclusions

\$1,288,299

Total Approx. Tax Revenue:

\$58,152,799

Approx. Tax Levy for Tax Rate Calculation:

\$60,460,515

Cumberland

York

Total

	Cumberland	York	Total
2015-16 Data			
a. Assessed Value	\$2,929,587,000	\$2,011,424,385	\$4,941,011,385
b. Real Estate Mills	10.1788	13.2522	
I. 2016-17 Data			
c. 2014 STEB Market Value	\$2,411,094,707	\$2,096,587,996	\$4,507,682,703
d. Assessed Value	\$2,962,501,100	\$2,034,085,491	\$4,996,586,591
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2015-16 Calculations			
f. 2015-16 Tax Levy	\$29,819,680	\$26,655,798	\$56,475,478
(a * b)			
2016-17 Calculations			
g. Percent of Total Market Value	53.48856%	46.51144%	100.00000%
II.			
h. Rebalanced 2015-16 Tax Levy	\$30,207,920	\$26,267,558	\$56,475,478
(f Total * g)			
i. Base Mills Subject to Index	10.3113	13.2522	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.10000%	96.10000%	96.10000%
k. Tax Levy Needed	\$32,339,459	\$28,121,056	\$60,460,515
(Approx. Tax Levy * g)			
I. 2016-17 Real Estate Tax Rate			
(k / d * 1000)	10.9162	13.8249	
III.			
m. Tax Levy Generated by Mills	\$32,339,255	\$28,121,029	\$60,460,284
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$59,171,985
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$56,864,278
(n * Est. Pct. Collection)			

AUN: 115219002 West Shore SD

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

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Act 1 Index (current): 2.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$56,864,500

Amount of Tax Relief for Homestead Exclusions

\$1,288,299

Total Approx. Tax Revenue:

\$58,152,799

Approx. Tax Levy for Tax Rate Calculation:

\$60,460,515

	Cumberland	York	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	10.5587	13.5702	
q. Mills In Excess of Index (if (l > p), (l - p))	0.3575	0.2547	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,280,160	\$27,602,947	\$58,883,107
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,059,095	\$518,082	\$1,577,177
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,017,790	\$497,877	\$1,515,667

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,732	\$6,102	
Number of Homestead/Farmstead Properties	7167	8172	15339
Median Assessed Value of Homestead Properties			\$153,319

AUN: 115219002 West Shore SD

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

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Act 1 Index (current): 2.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$56,864,500			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,288,299</u>			
Total Approx. Tax Revenue:	\$58,152,799			
Approx. Tax Levy for Tax Rate Calculation:	\$60,460,515			
	Cumberland	York		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,288,299	Lowering RE Tax Rate	\$0	\$1,288,299
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,288,299

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>
Cumberland	2,962,501,100	10.9162	32,339,255			96.10000%	
York	2,034,085,491	13.8249	28,121,029			96.10000%	
Totals:	4,996,586,591		60,460,284	- 1,288,299 =	59,171,985 X	96.10000% =	56,864,278

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		175,014
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	\$10.00	\$0.00	345,014
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			345,014
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.950%	0.000%	15,475,152
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	950,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			16,425,152
Total Act 511, Current Taxes			16,770,166
Act 511 Tax Limit -->		4,507,682,703 X	12
		Market Value	Mills
			54,092,192
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2015-16 (Rebalanced)	2016-17	Percent Change in Rate			2015-16 (Rebalanced)	2016-17	
6111	<u>Current Real Estate Taxes</u>								
	Cumberland	10.3113	10.9162	5.87%	No	2.4%			
	York	13.2522	13.8249	4.33%	No	2.4%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.4%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	2.4%			
6142	Current Act 511 Occupation Taxes - Flat Rate					2.4%			
6143	Current Act 511 Local Services Taxes					2.4%			
6144	Current Act 511 Trailer Taxes					2.4%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.4%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.4%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments					2.4%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.950%	0.950%	0.00%	Yes	2.4%			
6152	Current Act 511 Occupation Taxes					2.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%			
6154	Current Act 511 Amusement Taxes					2.4%			
6155	Current Act 511 Business Privilege Taxes					2.4%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.4%			
6157	Current Act 511 Mercantile Taxes					2.4%			
6159	Current Act 511 Taxes, Other Proportional Assessments					2.4%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	52,765,403
1200 Special Programs - Elementary / Secondary	14,699,821
1300 Vocational Education	1,146,034
1500 Nonpublic School Programs	1,517,073
1700 Higher Education Programs	605,117
Total Instruction	70,733,448
2000 Support Services	
2100 Support Services - Students	3,772,592
2200 Support Services - Instructional Staff	1,199,244
2300 Support Services - Administration	6,326,498
2400 Support Services - Pupil Health	1,755,220
2500 Support Services - Business	1,250,577
2600 Operation and Maintenance of Plant Services	8,126,510
2700 Student Transportation Services	4,833,617
2800 Support Services - Central	2,768,521
2900 Other Support Services	93,148
Total Support Services	30,125,927
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,735,732
3300 Community Services	88,019
Total Operation of Non-Instructional Services	1,823,751
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	31,500
Total Facilities Acquisition, Construction and Improvement Services	31,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,042,077
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	7,342,077
Total Estimated Expenditures and Other Financing Uses	110,056,703

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	28,276,018
200 Personnel Services - Employee Benefits	19,417,816
300 Purchased Professional and Technical Services	17,120
400 Purchased Property Services	22,074
500 Other Purchased Services	3,902,229
600 Supplies	1,051,893
700 Property	38,082
800 Other Objects	40,171
Total Regular Programs - Elementary / Secondary	52,765,403
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,291,744
200 Personnel Services - Employee Benefits	5,399,587
300 Purchased Professional and Technical Services	699,405
400 Purchased Property Services	3,500
500 Other Purchased Services	183,887
600 Supplies	109,423
700 Property	11,550
800 Other Objects	725
Total Special Programs - Elementary / Secondary	14,699,821
1300 Vocational Education	
500 Other Purchased Services	1,146,034
Total Vocational Education	1,146,034
1500 Nonpublic School Programs	
100 Personnel Services - Salaries	926,371
200 Personnel Services - Employee Benefits	483,379
300 Purchased Professional and Technical Services	21,830
500 Other Purchased Services	11,185
600 Supplies	74,308
Total Nonpublic School Programs	1,517,073
1700 Higher Education Programs	
500 Other Purchased Services	605,117
Total Higher Education Programs	605,117
Total Instruction	70,733,448
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,273,014
200 Personnel Services - Employee Benefits	1,419,788
500 Other Purchased Services	10,700
600 Supplies	59,190
700 Property	9,800
800 Other Objects	100

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	3,772,592
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	604,068
200 Personnel Services - Employee Benefits	414,529
300 Purchased Professional and Technical Services	9,200
400 Purchased Property Services	50
500 Other Purchased Services	58,576
600 Supplies	109,060
700 Property	3,761
Total Support Services - Instructional Staff	1,199,244
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,411,337
200 Personnel Services - Employee Benefits	1,967,303
300 Purchased Professional and Technical Services	629,750
400 Purchased Property Services	60,856
500 Other Purchased Services	75,839
600 Supplies	169,255
700 Property	10,208
800 Other Objects	1,950
Total Support Services - Administration	6,326,498
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	989,511
200 Personnel Services - Employee Benefits	641,959
300 Purchased Professional and Technical Services	53,370
400 Purchased Property Services	1,500
500 Other Purchased Services	4,075
600 Supplies	46,785
700 Property	18,020
Total Support Services - Pupil Health	1,755,220
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	550,716
200 Personnel Services - Employee Benefits	328,569
300 Purchased Professional and Technical Services	92,000
400 Purchased Property Services	122,092
500 Other Purchased Services	32,500
600 Supplies	120,000
700 Property	3,700
800 Other Objects	1,000
Total Support Services - Business	1,250,577
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,021,715
200 Personnel Services - Employee Benefits	1,336,689
300 Purchased Professional and Technical Services	900
400 Purchased Property Services	2,740,926
500 Other Purchased Services	649,116

<u>Description</u>	<u>Amount</u>
600 Supplies	1,253,339
700 Property	123,825
Total Operation and Maintenance of Plant Services	8,126,510
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	124,077
200 Personnel Services - Employee Benefits	89,344
300 Purchased Professional and Technical Services	2,300
400 Purchased Property Services	44,000
500 Other Purchased Services	4,223,824
600 Supplies	350,072
Total Student Transportation Services	4,833,617
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	868,713
200 Personnel Services - Employee Benefits	530,359
300 Purchased Professional and Technical Services	136,545
400 Purchased Property Services	301,500
500 Other Purchased Services	6,500
600 Supplies	190,854
700 Property	732,800
800 Other Objects	1,250
Total Support Services - Central	2,768,521
2900 <u>Other Support Services</u>	
500 Other Purchased Services	93,148
Total Other Support Services	93,148
Total Support Services	30,125,927
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	824,890
200 Personnel Services - Employee Benefits	176,261
300 Purchased Professional and Technical Services	229,722
400 Purchased Property Services	35,750
500 Other Purchased Services	176,730
600 Supplies	222,929
700 Property	56,600
800 Other Objects	12,850
Total Student Activities	1,735,732
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	7,277
200 Personnel Services - Employee Benefits	2,742
500 Other Purchased Services	75,000
600 Supplies	3,000
Total Community Services	88,019
Total Operation of Non-Instructional Services	1,823,751

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
<u>4000 Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	31,500
Total Facilities Acquisition, Construction and Improvement Services	31,500
Total Facilities Acquisition, Construction and Improvement Services	31,500
5000 Other Expenditures and Financing Uses	
<u>5100 Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,262,858
900 Other Uses of Funds	5,779,219
Total Debt Service / Other Expenditures and Financing Uses	7,042,077
<u>5900 Budgetary Reserve</u>	
800 Other Objects	300,000
Total Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	7,342,077
TOTAL EXPENDITURES	110,056,703

LEA : 115219002 West Shore SD

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	10,000,000	10,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	4,000,000	4,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	60,000	60,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	14,660,000	14,660,000

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

14,660,000

14,660,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	45,660,000	40,310,000
0520 Extended-Term Financing Agreements Payable	208,561	225,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,620,910	1,700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,482,228	4,700,000
0599 Other Long-Term Liabilities		

Total General Fund	\$51,971,699	\$46,935,000
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

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

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

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

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

Total Permanent Fund		
Total Long-Term Indebtedness	\$51,971,699	\$46,935,000

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$51,971,699	\$46,935,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	189,056
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	135,000
0850 Unassigned Fund Balance	8,077,232
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,712,232
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,201,288