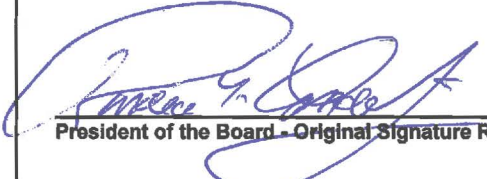


# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/21/2016



President of the Board - Original Signature Required

11/21/16  
Date



Secretary of the Board - Original Signature Required

11/21/16  
Date



Chief School Administrator - Original Signature Required

1/21/16  
Date

Melinda L Stuck

Contact Person

(717)938-9577 Extn :218  
Telephone Extension

mstuck@wssd.k12.pa.us

Email Address

<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>	
Nonspendable Fund Balance	189,056
Restricted Fund Balance	
Committed Fund Balance	500,000
Assigned Fund Balance	25,440
Unassigned Fund Balance	8,000,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>8,525,440</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	77,418,814
7000 Revenue from State Sources	29,661,194
8000 Revenue from Federal Sources	1,309,975
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>108,389,983</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>116,915,423</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	56,536,578
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	16,425,000
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>77,418,814</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	12,404,839
7160 Tuition for Orphans Subsidy	250,000
7271 Special Education funds for School-Aged Pupils	3,626,052
7310 Transportation (Pupil and Nonpublic/CS)	1,450,000
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	1,282,881
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	758,548
7810 State Share of Social Security and Medicare Taxes	1,842,762
7820 State Share of Retirement Contributions	7,096,917
<b>REVENUE FROM STATE SOURCES</b>	<b>29,661,194</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>1,309,975</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>108,389,983</b>

AUN: 115219002 West Shore SD

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

Printed 1/28/2016 1:57:38 PM

Page - 1 of 3

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:

\$56,536,883

Amount of Tax Relief for Homestead Exclusions

\$1,282,881

Total Approx. Tax Revenue:

\$57,819,764

Approx. Tax Levy for Tax Rate Calculation:

\$60,114,185

Cumberland

York

Total

	Cumberland	York	Total
<b>2015-16 Data</b>			
a. Assessed Value	\$2,929,587,000	\$2,011,424,385	\$4,941,011,385
b. Real Estate Mills	10.1788	13.2522	
<b>I. 2016-17 Data</b>			
c. 2014 STEB Market Value	\$2,411,094,707	\$2,096,587,996	\$4,507,682,703
d. Assessed Value	\$2,945,527,900	\$2,021,333,631	\$4,966,861,531
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2015-16 Calculations</b>			
f. 2015-16 Tax Levy	\$29,819,680	\$26,655,798	\$56,475,478
(a * b)			
<b>2016-17 Calculations</b>			
g. Percent of Total Market Value	53.48856%	46.51144%	100.00000%
<b>II.</b>			
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			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	96.10000%	96.10000%	96.10000%
k. Tax Levy Needed	\$32,154,212	\$27,959,973	\$60,114,185
(Approx. Tax Levy * g)			
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>10.9162</b>	<b>13.8324</b>	
(k / d * 1000)			
<b>III.</b>			
m. Tax Levy Generated by Mills	\$32,153,972	\$27,959,895	\$60,113,867
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$58,830,986
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$56,536,578
(n * Est. Pct. Collection)			

AUN: 115219002 West Shore SD

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

Printed 1/28/2016 1:57:38 PM

Page - 2 of 3

Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	Revenue	Section 672.1 Method Choice: (a)(1)		
<b>Number of Decimals For Tax Rate Calculation:</b>	4			
<b>Approx. Tax Revenue from RE Taxes:</b>	\$56,536,883			
<b>Amount of Tax Relief for Homestead Exclusions</b>	<u>\$1,282,881</u>			
<b>Total Approx. Tax Revenue:</b>	\$57,819,764			
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	\$60,114,185			

	Cumberland	York	Total
<b>Index Maximums</b>			
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	0.2622	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,100,945	\$27,429,902	\$58,530,847
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))	\$1,053,027	\$529,993	\$1,583,020
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,011,959	\$509,323	\$1,521,282

<b>Information Related to Property Tax Relief</b>			
V. Assessed Value Exclusion per Homestead	\$0	\$0	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

AUN: 115219002 West Shore SD

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

Printed 1/28/2016 1:57:38 PM

Page - 3 of 3

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:	\$56,536,883			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,282,881</u>			
Total Approx. Tax Revenue:	\$57,819,764			
Approx. Tax Levy for Tax Rate Calculation:	\$60,114,185			
	Cumberland	York		Total

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,282,881	Lowering RE Tax Rate	\$0	\$1,282,881
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,282,881</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>
Cumberland	2,945,527,900	10.9162	32,153,972			96.10000%	
York	2,021,333,631	13.8324	27,959,895			96.10000%	
<b>Totals:</b>	<b>4,966,861,531</b>		<b>60,113,867</b>	- 1,282,881 =	58,830,986 X	96.10000% =	56,536,578

	<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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>345,014</b>
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%	15,475,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>16,425,000</b>
<b>Total Act 511, Current Taxes</b>			<b>16,770,014</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>4,507,682,703 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			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	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	13.8324	4.38%	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	68,856,505
<b>Total Instruction</b>	<b>68,856,505</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	30,744,478
<b>Total Support Services</b>	<b>30,744,478</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,956,591
<b>Total Operation of Non-Instructional Services</b>	<b>1,956,591</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,092,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>1,092,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,637,068
<b>Total Other Expenditures and Financing Uses</b>	<b>7,637,068</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>110,287,142</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	36,231,443
200 Personnel Services - Employee Benefits	24,743,529
300 Purchased Professional and Technical Services	738,355
400 Purchased Property Services	25,574
500 Other Purchased Services	5,918,452
600 Supplies	1,108,624
700 Property	49,632
800 Other Objects	40,896
<b>Total Regular Programs - Elementary / Secondary</b>	<b>68,856,505</b>
<b>Total Instruction</b>	<b>68,856,505</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	11,237,451
200 Personnel Services - Employee Benefits	6,870,052
300 Purchased Professional and Technical Services	924,065
400 Purchased Property Services	3,253,624
500 Other Purchased Services	4,834,778
600 Supplies	2,579,294
700 Property	1,040,914
800 Other Objects	4,300
<b>Total Support Services - Students</b>	<b>30,744,478</b>
<b>Total Support Services</b>	<b>30,744,478</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	832,167
200 Personnel Services - Employee Benefits	311,843
300 Purchased Professional and Technical Services	229,722
400 Purchased Property Services	35,750
500 Other Purchased Services	251,730
600 Supplies	225,929
700 Property	56,600
800 Other Objects	12,850
<b>Total Student Activities</b>	<b>1,956,591</b>
<b>Total Operation of Non-Instructional Services</b>	<b>1,956,591</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
700 Property	1,092,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>1,092,500</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>1,092,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	

<u>Description</u>	<u>Amount</u>
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,712,849
900 Other Uses of Funds	5,924,219
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>7,637,068</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>7,637,068</b>
<b>TOTAL EXPENDITURES</b>	<b>110,287,142</b>

LEA : 115219002 West Shore SD

Printed 1/28/2016 1:57:41 PM

**Cash and Short-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	8,000,000	8,000,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>12,660,000</b>	<b>12,660,000</b>

**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		

LEA : 115219002 West Shore SD

Printed 1/28/2016 1:57:41 PM

<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>12,660,000</b>	<b>12,660,000</b>

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

<b>General Fund</b>		
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		
<b>Total General Fund</b>	<b>51,971,699</b>	<b>46,935,000</b>

**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

**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

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
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 Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	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		
<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>51,971,699</b>	<b>46,935,000</b>

Account Description	Amounts
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	135,000
0850 Unassigned Fund Balance	5,993,281
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>6,628,281</b>
<b>5900 Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>6,628,281</b>