

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/09/2016

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Mark Boyer

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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 : Wyomissing Area SD	County : Berks	AUN Number : 114069353
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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
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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 : Wyomissing Area SD	COUNTY : Berks	AUN : 114069353
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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	\$33976126
Ending Unassigned Fund Balance	\$3588753
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.6%

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
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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	18,613
0820 Restricted Fund Balance	31,011
0830 Committed Fund Balance	6,405,021
0840 Assigned Fund Balance	135,398
0850 Unassigned Fund Balance	2,614,821
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>9,155,240</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	27,095,588
7000 Revenue from State Sources	5,999,896
8000 Revenue from Federal Sources	524,089
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>33,619,573</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>42,774,813</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	22,727,948
6112 Interim Real Estate Taxes	39,070
6113 Public Utility Realty Taxes	29,586
6114 Payments in Lieu of Current Taxes - State / Local	408,500
6120 Current Per Capita Taxes, Section 679	30,877
6140 Current Act 511 Taxes - Flat Rate Assessments	92,320
6150 Current Act 511 Taxes - Proportional Assessments	2,946,811
6400 Delinquencies on Taxes Levied / Assessed by the LEA	349,268
6500 Earnings on Investments	36,000
6700 Revenues from LEA Activities	54,535
6800 Revenues from Intermediary Sources / Pass-Through Funds	269,989
6910 Rentals	4,452
6940 Tuition from Patrons	7,064
6990 Refunds and Other Miscellaneous Revenue	99,168
REVENUE FROM LOCAL SOURCES	27,095,588
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	1,372,950
7271 Special Education funds for School-Aged Pupils	786,976
7310 Transportation (Pupil and Nonpublic/CS)	321,843
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	70,892
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,500
7340 State Property Tax Reduction Allocation	488,417
7505 Ready to Learn Block Grant	139,739
7810 State Share of Social Security and Medicare Taxes	568,892
7820 State Share of Retirement Contributions	2,213,687
REVENUE FROM STATE SOURCES	5,999,896
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	252,599
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	27,790
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	12,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	222,909

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative
Claiming (Quarterly) Program 8,791

REVENUE FROM FEDERAL SOURCES 524,089

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 33,619,573

Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,727,948	
Amount of Tax Relief for Homestead Exclusions	<u>\$488,417</u>	
Total Approx. Tax Revenue:	\$23,216,365	
Approx. Tax Levy for Tax Rate Calculation:	\$23,919,291	
	Berks	Total

2015-16 Data		
a. Assessed Value	\$794,795,526	\$794,795,526
b. Real Estate Mills	29.7836	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$971,268,762	\$971,268,762
d. Assessed Value	\$795,546,240	\$795,546,240
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations		
f. 2015-16 Tax Levy	\$23,671,872	\$23,671,872
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$23,671,872	\$23,671,872
(f Total * g)		
i. Base Mills Subject to Index	29.7836	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$23,919,291	\$23,919,291
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	30.0665	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,919,291	\$23,919,291
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,430,874
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,727,948
(n * Est. Pct. Collection)		

AUN: 114069353 Wyomissing Area 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:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,727,948	
Amount of Tax Relief for Homestead Exclusions	<u>\$488,417</u>	
Total Approx. Tax Revenue:	\$23,216,365	
Approx. Tax Levy for Tax Rate Calculation:	\$23,919,291	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.4984	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,262,887	\$24,262,887
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,881	
Number of Homestead/Farmstead Properties	2762	2762
Median Assessed Value of Homestead Properties		\$123,950

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$22,727,948
Amount of Tax Relief for Homestead Exclusions	<u>\$488,417</u>
Total Approx. Tax Revenue:	\$23,216,365
Approx. Tax Levy for Tax Rate Calculation:	\$23,919,291

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$488,417	Lowering RE Tax Rate	\$0	\$488,417
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$488,417

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>
Berks	795,546,240	30.0665	23,919,291			97.00000%	
Totals:	795,546,240		23,919,291	488,417 =	23,430,874 X	97.00000% =	22,727,948

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		30,877
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	30,877
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	61,443
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 92,320 92,320

	<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	0.500%	0.000%	2,224,811	2,224,811
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	282,000	282,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.0000	440,000	440,000
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 2,946,811 2,946,811

Total Act 511, Current Taxes 3,039,131

Act 511 Tax Limit -->	971,268,762 X	12	11,655,225
	Market Value	Mills	(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>									
	Berks	29.7836	30.0665	0.95%	Yes	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	\$5.00	\$5.00	0.00%	Yes	2.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.4%				
6144	Current Act 511 Trailer Taxes					2.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					2.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	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	1.5	1.500	0.00%	Yes	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	13,936,242
1200 Special Programs - Elementary / Secondary	4,646,967
1300 Vocational Education	491,247
1400 Other Instructional Programs - Elementary / Secondary	129,471
Total Instruction	19,203,927
2000 Support Services	
2100 Support Services - Students	1,311,406
2200 Support Services - Instructional Staff	713,610
2300 Support Services - Administration	2,217,826
2400 Support Services - Pupil Health	410,043
2500 Support Services - Business	595,582
2600 Operation and Maintenance of Plant Services	2,618,876
2700 Student Transportation Services	932,376
2800 Support Services - Central	1,175,701
2900 Other Support Services	27,000
Total Support Services	10,002,420
3000 Operation of Non-Instructional Services	
3200 Student Activities	923,262
3300 Community Services	95,689
3400 Scholarships and Awards	450
Total Operation of Non-Instructional Services	1,019,401
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,500,378
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	3,750,378
Total Estimated Expenditures and Other Financing Uses	33,976,126

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,217,110
200 Personnel Services - Employee Benefits	4,821,467
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	2,535
500 Other Purchased Services	338,610
600 Supplies	521,133
700 Property	25,650
800 Other Objects	4,237
Total Regular Programs - Elementary / Secondary	13,936,242
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,026,903
200 Personnel Services - Employee Benefits	1,462,813
300 Purchased Professional and Technical Services	498,306
500 Other Purchased Services	574,065
600 Supplies	81,780
700 Property	3,000
800 Other Objects	100
Total Special Programs - Elementary / Secondary	4,646,967
1300 <u>Vocational Education</u>	
500 Other Purchased Services	491,247
Total Vocational Education	491,247
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	39,200
200 Personnel Services - Employee Benefits	14,771
300 Purchased Professional and Technical Services	30,500
500 Other Purchased Services	44,000
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	129,471
Total Instruction	19,203,927
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	774,100
200 Personnel Services - Employee Benefits	473,781
300 Purchased Professional and Technical Services	42,000
500 Other Purchased Services	2,550
600 Supplies	18,175
800 Other Objects	800
Total Support Services - Students	1,311,406
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	415,453
200 Personnel Services - Employee Benefits	216,296

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	35,290
400 Purchased Property Services	1,400
500 Other Purchased Services	4,171
600 Supplies	40,500
800 Other Objects	500
Total Support Services - Instructional Staff	713,610
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,101,682
200 Personnel Services - Employee Benefits	656,250
300 Purchased Professional and Technical Services	252,870
400 Purchased Property Services	51,580
500 Other Purchased Services	33,150
600 Supplies	23,100
800 Other Objects	99,194
Total Support Services - Administration	2,217,826
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	173,102
200 Personnel Services - Employee Benefits	103,906
300 Purchased Professional and Technical Services	126,000
600 Supplies	7,035
Total Support Services - Pupil Health	410,043
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	326,661
200 Personnel Services - Employee Benefits	209,282
300 Purchased Professional and Technical Services	6,250
400 Purchased Property Services	21,219
500 Other Purchased Services	7,470
600 Supplies	16,200
800 Other Objects	8,500
Total Support Services - Business	595,582
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	861,537
200 Personnel Services - Employee Benefits	594,366
300 Purchased Professional and Technical Services	37,450
400 Purchased Property Services	691,365
500 Other Purchased Services	91,250
600 Supplies	341,108
800 Other Objects	1,800
Total Operation and Maintenance of Plant Services	2,618,876
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	49,521
200 Personnel Services - Employee Benefits	21,855
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	7,000
500 Other Purchased Services	807,300

<u>Description</u>	<u>Amount</u>
600 Supplies	41,200
800 Other Objects	3,000
Total Student Transportation Services	932,376
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	343,934
200 Personnel Services - Employee Benefits	154,797
300 Purchased Professional and Technical Services	231,150
400 Purchased Property Services	20,000
500 Other Purchased Services	95,650
600 Supplies	194,720
700 Property	132,500
800 Other Objects	2,950
Total Support Services - Central	1,175,701
2900 <u>Other Support Services</u>	
500 Other Purchased Services	27,000
Total Other Support Services	27,000
Total Support Services	10,002,420
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	469,493
200 Personnel Services - Employee Benefits	169,510
300 Purchased Professional and Technical Services	70,175
400 Purchased Property Services	17,507
500 Other Purchased Services	113,207
600 Supplies	63,086
800 Other Objects	20,284
Total Student Activities	923,262
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	66,706
200 Personnel Services - Employee Benefits	26,483
500 Other Purchased Services	2,500
Total Community Services	95,689
3400 <u>Scholarships and Awards</u>	
800 Other Objects	450
Total Scholarships and Awards	450
Total Operation of Non-Instructional Services	1,019,401
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	939,973
900 Other Uses of Funds	2,560,405
Total Debt Service / Other Expenditures and Financing Uses	3,500,378
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	3,750,378
TOTAL EXPENDITURES	33,976,126

LEA : 114069353 Wyomissing Area SD

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Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	11,111,853	10,754,679
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	3,739,290	3,718,681
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	143,762	143,762
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	63,653	63,653
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	15,058,558	14,680,775

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		

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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 **15,058,558** **14,680,775**

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	32,010,000	29,570,000
0520 Extended-Term Financing Agreements Payable	1,360,000	1,355,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	185,250	185,250
0550 Authority Lease Obligations	44,695	44,695
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	33,599,945	31,154,945
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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

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

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

33,599,945

31,154,945

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	33,599,945	31,154,945

Account Description	Amounts
0810 Nonspendable Fund Balance	18,613
0820 Restricted Fund Balance	31,011
0830 Committed Fund Balance	4,850,760
0840 Assigned Fund Balance	359,174
0850 Unassigned Fund Balance	3,588,753
Total Ending Fund Balance - Committed, Assigned, and Unassigned	8,848,311
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	9,098,311