


FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/20/2016


President of the Board - Original Signature Required


Date


Secretary of the Board - Original Signature Required

6-20-16
Date


Chief School Administrator - Original Signature Required

6/21/16
Date

Laura G Heikkinen
Contact Person

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Telephone Extension

heikkila@mtwp.net
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Manheim Township SD	COUNTY : Lancaster	AUN : 113364503
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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%

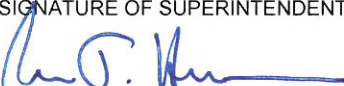
Did you raise property taxes in SY 2016-2017 (compared to 2015-2016)? Yes No

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

Total Budgeted Expenditures	\$90724461
Ending Unassigned Fund Balance	\$5771148
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.4%

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 6/20/16
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DUE DATE: AUGUST 15, 2016

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET**

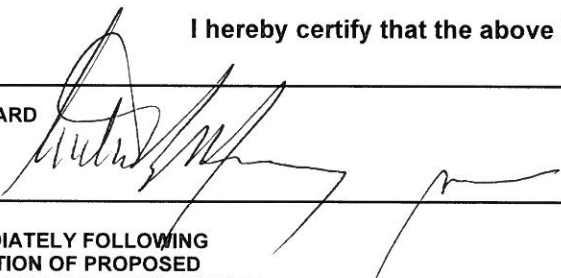
24 PS 6-687(a)(1)

(03/2006)

School District Name : Manheim Township SD	County : Lancaster	AUN Number : 113364503
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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 19 May 16
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,411,135
0840 Assigned Fund Balance	990,827
0850 Unassigned Fund Balance	5,771,148
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>18,173,110</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	70,950,869
7000 Revenue from State Sources	18,339,763
8000 Revenue from Federal Sources	772,000
9000 Other Financing Sources	5,000
Total Estimated Revenues And Other Financing Sources	<u>90,067,632</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>108,240,742</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	59,035,595
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	74,000
6114 Payments in Lieu of Current Taxes - State / Local	189,953
6140 Current Act 511 Taxes - Flat Rate Assessments	270,000
6150 Current Act 511 Taxes - Proportional Assessments	8,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	375,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	168,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	720,000
6910 Rentals	608,675
6940 Tuition from Patrons	45,000
6960 Services Provided Other Local Governmental Units / LEAs	85,000
6990 Refunds and Other Miscellaneous Revenue	729,146
REVENUE FROM LOCAL SOURCES	70,950,869
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,989,375
7160 Tuition for Orphans Subsidy	11,000
7250 Migratory Children	40
7271 Special Education funds for School-Aged Pupils	2,346,401
7310 Transportation (Pupil and Nonpublic/CS)	1,175,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	699,524
7330 Health Services (Medical, Dental, Nurse, Act 25)	119,500
7340 State Property Tax Reduction Allocation	1,106,114
7810 State Share of Social Security and Medicare Taxes	1,399,416
7820 State Share of Retirement Contributions	5,493,393
REVENUE FROM STATE SOURCES	18,339,763
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	520,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	85,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	47,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	120,000
REVENUE FROM FEDERAL SOURCES	772,000

Amount

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets 5,000

OTHER FINANCING SOURCES 5,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 90,067,632

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$58,568,409
Amount of Tax Relief for Homestead Exclusions	<u>\$1,107,588</u>
Total Approx. Tax Revenue:	\$59,675,997
Approx. Tax Levy for Tax Rate Calculation:	\$60,992,011

Lancaster

Total

2015-16 Data		
a. Assessed Value	\$3,164,412,600	\$3,164,412,600
b. Real Estate Mills	18.6409	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$3,452,684,572	\$3,452,684,572
d. Assessed Value	\$3,201,529,100	\$3,201,529,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$58,987,499	\$58,987,499
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$58,987,499	\$58,987,499
(f Total * g)		
i. Base Mills Subject to Index	18.6409	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.80241%	97.80241%
k. Tax Levy Needed	\$60,992,011	\$60,992,011
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	19.0509	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$60,992,011	\$60,992,011
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$59,884,423
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$58,568,409
(n * Est. Pct. Collection)		

AUN: 113364503 Manheim Township SD

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

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Page - 2 of 3

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$58,568,409
Amount of Tax Relief for Homestead Exclusions	<u>\$1,107,588</u>
Total Approx. Tax Revenue:	\$59,675,997
Approx. Tax Levy for Tax Rate Calculation:	\$60,992,011

	Lancaster	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.0883	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$61,111,748	\$61,111,748
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	\$5,750	
Number of Homestead/Farmstead Properties	10110	10110
Median Assessed Value of Homestead Properties		\$163,500

AUN: 113364503 Manheim Township SD

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

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Page - 3 of 3

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$58,568,409
Amount of Tax Relief for Homestead Exclusions	<u>\$1,107,588</u>
Total Approx. Tax Revenue:	\$59,675,997
Approx. Tax Levy for Tax Rate Calculation:	\$60,992,011
	Lancaster Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,106,114	Lowering RE Tax Rate	\$0	\$1,106,114
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,474			\$1,474
Amount of Tax Relief from State/Local Sources				\$1,107,588

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>
Lancaster	3,201,529,100	19.0509	60,992,011			97.80241%	
Totals:	3,201,529,100		60,992,011	- 1,107,588	= 59,884,423	X 97.80241%	= 58,568,409

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	270,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 270,000 270,000

	<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%	6,900,000	6,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,200,000	1,200,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 8,100,000 8,100,000

Total Act 511, Current Taxes 8,370,000

Act 511 Tax Limit -->	3,452,684,572 X	12	41,432,215
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				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	Less than or equal to Index		2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Lancaster	18.6409	19.0509	2.20%	Yes	2.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.4%				
6141	Current Act 511 Per Capita Taxes					2.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.4%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	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 <u>Current Act 511 Taxes – Proportional Assessments</u>					2.4%				
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					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	39,020,067
1200 Special Programs - Elementary / Secondary	9,863,355
1300 Vocational Education	590,262
1400 Other Instructional Programs - Elementary / Secondary	668,043
1500 Nonpublic School Programs	6,000
Total Instruction	50,147,727
2000 Support Services	
2100 Support Services - Students	3,400,584
2200 Support Services - Instructional Staff	4,027,510
2300 Support Services - Administration	4,561,970
2400 Support Services - Pupil Health	1,057,442
2500 Support Services - Business	771,962
2600 Operation and Maintenance of Plant Services	7,898,447
2700 Student Transportation Services	3,495,409
2800 Support Services - Central	873,871
2900 Other Support Services	52,000
Total Support Services	26,139,195
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,373,346
3300 Community Services	6,960
Total Operation of Non-Instructional Services	1,380,306
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	12,857,233
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	13,057,233
Total Estimated Expenditures and Other Financing Uses	90,724,461

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	22,289,636
200 Personnel Services - Employee Benefits	13,682,405
300 Purchased Professional and Technical Services	694,572
400 Purchased Property Services	179,669
500 Other Purchased Services	1,026,088
600 Supplies	771,455
700 Property	360,492
800 Other Objects	15,750
Total Regular Programs - Elementary / Secondary	39,020,067
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,772,790
200 Personnel Services - Employee Benefits	2,384,940
300 Purchased Professional and Technical Services	2,548,133
400 Purchased Property Services	5,000
500 Other Purchased Services	925,570
600 Supplies	64,146
700 Property	85,776
800 Other Objects	77,000
Total Special Programs - Elementary / Secondary	9,863,355
1300 Vocational Education	
500 Other Purchased Services	590,262
Total Vocational Education	590,262
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	128,954
200 Personnel Services - Employee Benefits	64,875
300 Purchased Professional and Technical Services	26,500
500 Other Purchased Services	50,500
600 Supplies	47,214
800 Other Objects	350,000
Total Other Instructional Programs - Elementary / Secondary	668,043
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	6,000
Total Nonpublic School Programs	6,000
Total Instruction	50,147,727
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,168,268
200 Personnel Services - Employee Benefits	1,020,488
300 Purchased Professional and Technical Services	126,453
400 Purchased Property Services	3,500
500 Other Purchased Services	18,400

<u>Description</u>	<u>Amount</u>
600 Supplies	54,625
800 Other Objects	8,850
Total Support Services - Students	3,400,584
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,194,685
200 Personnel Services - Employee Benefits	1,264,467
300 Purchased Professional and Technical Services	137,100
400 Purchased Property Services	13,300
500 Other Purchased Services	68,346
600 Supplies	191,332
700 Property	153,080
800 Other Objects	5,200
Total Support Services - Instructional Staff	4,027,510
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,633,045
200 Personnel Services - Employee Benefits	1,554,109
300 Purchased Professional and Technical Services	285,550
400 Purchased Property Services	2,850
500 Other Purchased Services	22,600
600 Supplies	32,791
700 Property	2,900
800 Other Objects	28,125
Total Support Services - Administration	4,561,970
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	573,293
200 Personnel Services - Employee Benefits	293,334
300 Purchased Professional and Technical Services	173,600
400 Purchased Property Services	715
500 Other Purchased Services	1,180
600 Supplies	13,460
700 Property	1,860
Total Support Services - Pupil Health	1,057,442
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	406,064
200 Personnel Services - Employee Benefits	256,877
300 Purchased Professional and Technical Services	64,500
400 Purchased Property Services	2,800
500 Other Purchased Services	9,300
600 Supplies	6,145
700 Property	24,776
800 Other Objects	1,500
Total Support Services - Business	771,962
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,044,309
200 Personnel Services - Employee Benefits	1,425,673

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	237,880
400 Purchased Property Services	2,014,407
500 Other Purchased Services	391,757
600 Supplies	1,679,941
700 Property	102,860
800 Other Objects	1,620
Total Operation and Maintenance of Plant Services	7,898,447
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	105,586
200 Personnel Services - Employee Benefits	64,273
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	42,000
500 Other Purchased Services	3,176,500
600 Supplies	69,550
700 Property	35,000
800 Other Objects	500
Total Student Transportation Services	3,495,409
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	421,631
200 Personnel Services - Employee Benefits	218,190
300 Purchased Professional and Technical Services	139,250
400 Purchased Property Services	2,000
500 Other Purchased Services	72,350
600 Supplies	14,350
700 Property	3,500
800 Other Objects	2,600
Total Support Services - Central	873,871
2900 <u>Other Support Services</u>	
500 Other Purchased Services	52,000
Total Other Support Services	52,000
Total Support Services	26,139,195
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	737,874
200 Personnel Services - Employee Benefits	277,886
300 Purchased Professional and Technical Services	86,223
400 Purchased Property Services	24,915
500 Other Purchased Services	105,856
600 Supplies	91,727
700 Property	15,369
800 Other Objects	33,496
Total Student Activities	1,373,346
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	500

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	5,000
600 Supplies	1,460
Total Community Services	6,960
Total Operation of Non-Instructional Services	1,380,306
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	12,857,233
Total Interfund Transfers - Out	12,857,233
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	13,057,233
TOTAL EXPENDITURES	90,724,461

Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	22,000,000	21,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	7,000,000	5,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	170,000	170,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	80,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	30,250,000	27,550,000

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		

LEA : 113364503 Manheim Township SD

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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 **30,250,000** **27,550,000**

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	111,615,000	103,190,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	480,000	490,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$112,095,000	\$103,680,000
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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

\$112,095,000

\$103,680,000

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	\$112,095,000	\$103,680,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,745,133
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,771,148
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$17,516,281
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,716,281