

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/30/2016



President of the Board - Original Signature Required

6/30/16

Date



Secretary of the Board - Original Signature Required

6/30/16

Date

Debra A. DeBlasio, Administrative Assistant to Superintendent

Chief School Administrator - Original Signature Required

6/30/16

Date

Joseph Ambrosini

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : New Castle Area SD	COUNTY : Lawrence	AUN : 104375302
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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	\$49204181
Ending Unassigned Fund Balance	\$1069333
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.2%

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 - <i>Administrative Asst. To</i> <i>Debra A. DeBlasio</i>	DATE <i>6/30/2016</i>
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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 : New Castle Area SD	County : Lawrence	AUN Number : 104375302
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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 5/31/2016
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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	139,773
0820 Restricted Fund Balance	3,908,932
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,937,333
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>1,937,333</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	10,807,342
7000 Revenue from State Sources	33,969,646
8000 Revenue from Federal Sources	3,559,193
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>48,336,181</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>50,273,514</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,756,000
6113 Public Utility Realty Taxes	12,000
6114 Payments in Lieu of Current Taxes - State / Local	12,000
6120 Current Per Capita Taxes, Section 679	43,000
6140 Current Act 511 Taxes - Flat Rate Assessments	85,935
6150 Current Act 511 Taxes - Proportional Assessments	1,445,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,582,500
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	631,407
6910 Rentals	49,500
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	122,000
6960 Services Provided Other Local Governmental Units / LEAs	10,000
6990 Refunds and Other Miscellaneous Revenue	3,000
REVENUE FROM LOCAL SOURCES	10,807,342
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	23,825,933
7160 Tuition for Orphans Subsidy	65,000
7240 Driver Education - Student	2,000
7271 Special Education funds for School-Aged Pupils	2,735,549
7310 Transportation (Pupil and Nonpublic/CS)	875,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,010,908
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340 State Property Tax Reduction Allocation	1,185,391
7810 State Share of Social Security and Medicare Taxes	980,000
7820 State Share of Retirement Contributions	3,234,865
REVENUE FROM STATE SOURCES	33,969,646
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,788,309
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	306,143
8517 NCLB, Title IV - 21st Century Schools	390,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	819,741

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	55,000
REVENUE FROM FEDERAL SOURCES	3,559,193
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	48,336,181

AUN: 104375302 New Castle Area SD

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

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Act 1 Index (current): 3.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,756,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,185,391</u>	
Total Approx. Tax Revenue:	\$7,941,391	
Approx. Tax Levy for Tax Rate Calculation:	\$9,155,937	
	Lawrence	Total

2015-16 Data		
a. Assessed Value	\$533,436,415	\$533,436,415
b. Real Estate Mills	17.2700	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$553,260,952	\$553,260,952
d. Assessed Value	\$530,164,295	\$530,164,295
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations		
f. 2015-16 Tax Levy	\$9,212,447	\$9,212,447
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2015-16 Tax Levy	\$9,212,447	\$9,212,447
(f Total * g)		
i. Base Mills Subject to Index	17.2700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	84.76207%	84.76207%
k. Tax Levy Needed	\$9,155,937	\$9,155,937
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	17.2700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,155,937	\$9,155,937
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,970,546
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,756,000
(n * Est. Pct. Collection)		

AUN: 104375302 New Castle Area 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): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$6,756,000

Amount of Tax Relief for Homestead Exclusions

\$1,185,391

Total Approx. Tax Revenue:

\$7,941,391

Approx. Tax Levy for Tax Rate Calculation:

\$9,155,937

Lawrence

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	17.9089	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,494,659	\$9,494,659
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	\$13,760	
Number of Homestead/Farmstead Properties	5014	5014
Median Assessed Value of Homestead Properties		\$43,900

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,756,000
Amount of Tax Relief for Homestead Exclusions	<u>\$1,185,391</u>
Total Approx. Tax Revenue:	\$7,941,391
Approx. Tax Levy for Tax Rate Calculation:	\$9,155,937
	Lawrence Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,185,391	Lowering RE Tax Rate	\$0	\$1,185,391
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,185,391

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>
Lawrence	530,164,295	17.2700	9,155,937			84.76207%	
Totals:	530,164,295		9,155,937	1,185,391	7,970,546	84.76207%	6,756,000

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		43,000
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	100,000
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 **100,000** **85,935**

	<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%	1,500,000	1,335,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	120,000	110,000
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 **1,620,000** **1,445,000**

Total Act 511, Current Taxes **1,530,935**

Act 511 Tax Limit -->	553,260,952	12	6,639,131
	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> Lawrence	17.2700	17.2700	0.00%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.7%				
6143	Current Act 511 Local Services Taxes					3.7%				
6144	Current Act 511 Trailer Taxes					3.7%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.7%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.7%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6152	Current Act 511 Occupation Taxes					3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6154	Current Act 511 Amusement Taxes					3.7%				
6155	Current Act 511 Business Privilege Taxes					3.7%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.7%				
6157	Current Act 511 Mercantile Taxes					3.7%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,986,155
1200 Special Programs - Elementary / Secondary	7,222,700
1300 Vocational Education	2,015,492
1400 Other Instructional Programs - Elementary / Secondary	686,992
1500 Nonpublic School Programs	25,568
1800 Pre-Kindergarten	305,204
Total Instruction	31,242,111
2000 Support Services	
2100 Support Services - Students	1,199,537
2200 Support Services - Instructional Staff	963,065
2300 Support Services - Administration	3,500,815
2400 Support Services - Pupil Health	753,020
2500 Support Services - Business	696,730
2600 Operation and Maintenance of Plant Services	3,092,850
2700 Student Transportation Services	1,702,232
2800 Support Services - Central	621,539
2900 Other Support Services	17,000
Total Support Services	12,546,788
3000 Operation of Non-Instructional Services	
3200 Student Activities	134,668
3300 Community Services	38,878
Total Operation of Non-Instructional Services	173,546
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,721,736
5200 Interfund Transfers - Out	520,000
Total Other Expenditures and Financing Uses	5,241,736
Total Estimated Expenditures and Other Financing Uses	49,204,181

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,284,060
200 Personnel Services - Employee Benefits	7,287,770
300 Purchased Professional and Technical Services	28,246
400 Purchased Property Services	70,817
500 Other Purchased Services	908,261
600 Supplies	391,880
800 Other Objects	15,121
Total Regular Programs - Elementary / Secondary	20,986,155
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,439,515
200 Personnel Services - Employee Benefits	1,766,793
300 Purchased Professional and Technical Services	869,993
400 Purchased Property Services	45
500 Other Purchased Services	1,125,120
600 Supplies	21,234
Total Special Programs - Elementary / Secondary	7,222,700
1300 Vocational Education	
500 Other Purchased Services	2,015,492
Total Vocational Education	2,015,492
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	275,069
200 Personnel Services - Employee Benefits	101,266
300 Purchased Professional and Technical Services	44,403
400 Purchased Property Services	20
500 Other Purchased Services	248,244
600 Supplies	17,971
800 Other Objects	19
Total Other Instructional Programs - Elementary / Secondary	686,992
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	1,404
600 Supplies	24,164
Total Nonpublic School Programs	25,568
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	177,235
200 Personnel Services - Employee Benefits	120,276
500 Other Purchased Services	1,612
600 Supplies	6,081
Total Pre-Kindergarten	305,204
Total Instruction	31,242,111
2000 Support Services	

<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	722,926
200 Personnel Services - Employee Benefits	462,187
300 Purchased Professional and Technical Services	7,992
500 Other Purchased Services	4,706
600 Supplies	1,726
Total Support Services - Students	1,199,537
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	503,968
200 Personnel Services - Employee Benefits	299,604
300 Purchased Professional and Technical Services	122,627
500 Other Purchased Services	4,967
600 Supplies	31,899
Total Support Services - Instructional Staff	963,065
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,769,694
200 Personnel Services - Employee Benefits	1,128,810
300 Purchased Professional and Technical Services	334,553
400 Purchased Property Services	44,012
500 Other Purchased Services	154,923
600 Supplies	58,218
800 Other Objects	10,605
Total Support Services - Administration	3,500,815
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	479,163
200 Personnel Services - Employee Benefits	254,821
300 Purchased Professional and Technical Services	7,962
500 Other Purchased Services	308
600 Supplies	10,766
Total Support Services - Pupil Health	753,020
2500 Support Services - Business	
100 Personnel Services - Salaries	375,046
200 Personnel Services - Employee Benefits	195,210
300 Purchased Professional and Technical Services	23,908
400 Purchased Property Services	35,543
500 Other Purchased Services	38,238
600 Supplies	8,930
800 Other Objects	19,855
Total Support Services - Business	696,730
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,018,197
200 Personnel Services - Employee Benefits	1,087,723
300 Purchased Professional and Technical Services	115,826
400 Purchased Property Services	620,530
500 Other Purchased Services	16,833

<u>Description</u>	<u>Amount</u>
600 Supplies	226,241
700 Property	7,500
Total Operation and Maintenance of Plant Services	3,092,850
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	13,491
200 Personnel Services - Employee Benefits	7,854
300 Purchased Professional and Technical Services	110
500 Other Purchased Services	1,679,892
600 Supplies	885
Total Student Transportation Services	1,702,232
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	373,440
200 Personnel Services - Employee Benefits	110,136
300 Purchased Professional and Technical Services	5,933
400 Purchased Property Services	35,183
500 Other Purchased Services	1,031
600 Supplies	95,816
Total Support Services - Central	621,539
2900 <u>Other Support Services</u>	
500 Other Purchased Services	17,000
Total Other Support Services	17,000
Total Support Services	12,546,788
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	77,736
200 Personnel Services - Employee Benefits	33,735
300 Purchased Professional and Technical Services	175
500 Other Purchased Services	22,176
600 Supplies	846
Total Student Activities	134,668
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	18,878
800 Other Objects	20,000
Total Community Services	38,878
Total Operation of Non-Instructional Services	173,546
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,333,985
900 Other Uses of Funds	2,387,751
Total Debt Service / Other Expenditures and Financing Uses	4,721,736
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	520,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	520,000
Total Other Expenditures and Financing Uses	5,241,736
TOTAL EXPENDITURES	49,204,181

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	6,800,000	5,850,000
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	500,000	340,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	175,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	25,000	20,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	7,475,000	6,385,000

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

7,475,000

6,385,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	54,910,000	52,590,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	50,000	40,000
0540 Accumulated Compensated Absences	2,100,000	2,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$57,060,000	\$54,630,000
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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

\$57,060,000

\$54,630,000

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	1,800,000	1,700,000
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		
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	\$1,800,000	\$1,700,000
TOTAL INDEBTEDNESS	\$58,860,000	\$56,330,000

Account Description	Amounts
0810 Nonspendable Fund Balance	139,773
0820 Restricted Fund Balance	3,908,932
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,069,333
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,069,333

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,118,038
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