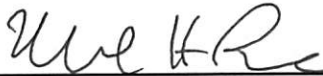


FINAL GENERAL FUND BUDGET

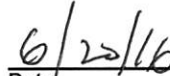
Fiscal Year 2016-2017

General Fund Budget Approval

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



President of the Board - Original Signature Required



Date



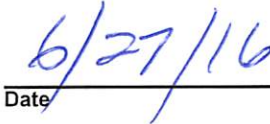
Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

Matthew I Ulmer

Contact Person

(717)744-2139

Extn :

Telephone

Extension

miu@smsd.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : South Middleton SD	COUNTY : Cumberland	AUN : 115218303
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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	\$33854295
Ending Unassigned Fund Balance	\$520039
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.5%

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 6/27/16
--	-----------------

DUE DATE: AUGUST 15, 2016

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

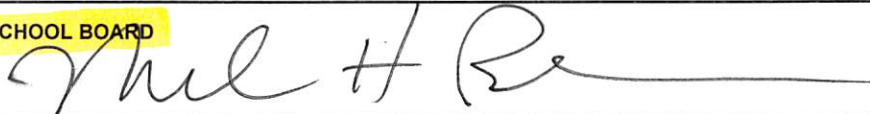
24 PS 6-687(a)(1)

(03/2006)

School District Name : South Middleton SD	County : Cumberland	AUN Number : 115218303
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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 5/20/16
--	------------------------

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	3,436,085
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	519,838
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>3,955,923</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	23,512,474
7000 Revenue from State Sources	9,807,845
8000 Revenue from Federal Sources	198,177
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>33,518,496</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>37,474,419</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,954,301
6112 Interim Real Estate Taxes	91,272
6113 Public Utility Realty Taxes	26,183
6114 Payments in Lieu of Current Taxes - State / Local	1,331
6140 Current Act 511 Taxes - Flat Rate Assessments	72,525
6150 Current Act 511 Taxes - Proportional Assessments	4,743,850
6400 Delinquencies on Taxes Levied / Assessed by the LEA	501,129
6500 Earnings on Investments	38,260
6700 Revenues from LEA Activities	55,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	474,331
6910 Rentals	9,200
6940 Tuition from Patrons	115,973
6990 Refunds and Other Miscellaneous Revenue	429,119
REVENUE FROM LOCAL SOURCES	23,512,474
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,448,101
7220 Vocational Education	35,093
7271 Special Education funds for School-Aged Pupils	1,008,680
7310 Transportation (Pupil and Nonpublic/CS)	604,513
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	489,428
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,279
7340 State Property Tax Reduction Allocation	542,643
7810 State Share of Social Security and Medicare Taxes	541,422
7820 State Share of Retirement Contributions	2,097,686
REVENUE FROM STATE SOURCES	9,807,845
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	168,064
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,113
REVENUE FROM FEDERAL SOURCES	198,177
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	33,518,496

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$16,954,301
Amount of Tax Relief for Homestead Exclusions	<u>\$542,643</u>
Total Approx. Tax Revenue:	\$17,496,944
Approx. Tax Levy for Tax Rate Calculation:	\$18,326,154

Cumberland

Total

2015-16 Data		
a. Assessed Value	\$1,885,497,992	\$1,885,497,992
b. Real Estate Mills	9.3288	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$1,545,461,652	\$1,545,461,652
d. Assessed Value	\$1,918,446,700	\$1,918,446,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$17,589,434	\$17,589,434
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$17,589,434	\$17,589,434
(f Total * g)		
i. Base Mills Subject to Index	9.3288	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.33720%	95.33720%
k. Tax Levy Needed	\$18,326,154	\$18,326,154
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	9.5526	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,326,154	\$18,326,154
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,783,511
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,954,301
(n * Est. Pct. Collection)		

AUN: 115218303 South Middleton 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:	\$16,954,301	
Amount of Tax Relief for Homestead Exclusions	<u>\$542,643</u>	
Total Approx. Tax Revenue:	\$17,496,944	
Approx. Tax Levy for Tax Rate Calculation:	\$18,326,154	

Cumberland

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	9.5526	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,326,154	\$18,326,154
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	\$12,554	
Number of Homestead/Farmstead Properties	4525	4525
Median Assessed Value of Homestead Properties		\$200,700

AUN: 115218303 South Middleton 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:	\$16,954,301
Amount of Tax Relief for Homestead Exclusions	<u>\$542,643</u>
Total Approx. Tax Revenue:	\$17,496,944
Approx. Tax Levy for Tax Rate Calculation:	\$18,326,154
	Cumberland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$542,643	Lowering RE Tax Rate	\$0	\$542,643
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$542,643

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	1,918,446,700	9.5526	18,326,154			95.33720%	
Totals:	1,918,446,700		18,326,154	542,643 =	17,783,511 X	95.33720% =	16,954,301

	<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	\$5.00	\$0.00	72,525
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 72,525 72,525

	<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	1.100%	0.000%	4,245,029	4,245,029
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	498,821	498,821
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 4,743,850 4,743,850

Total Act 511, Current Taxes 4,816,375

Act 511 Tax Limit -->	1,545,461,652 X	12	18,545,540
	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> Cumberland	9.3288	9.5526	2.40%	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	\$5.00	-50.00%	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	1.100%	1.100%	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	14,575,133
1200 Special Programs - Elementary / Secondary	4,536,555
1300 Vocational Education	319,800
1400 Other Instructional Programs - Elementary / Secondary	87,530
1700 Higher Education Programs	134,584
Total Instruction	19,653,602
2000 Support Services	
2100 Support Services - Students	1,058,151
2200 Support Services - Instructional Staff	1,703,985
2300 Support Services - Administration	2,624,247
2400 Support Services - Pupil Health	482,175
2500 Support Services - Business	566,830
2600 Operation and Maintenance of Plant Services	2,749,209
2700 Student Transportation Services	1,686,786
2800 Support Services - Central	2,200
2900 Other Support Services	31,450
Total Support Services	10,905,033
3000 Operation of Non-Instructional Services	
3200 Student Activities	926,494
3300 Community Services	600
Total Operation of Non-Instructional Services	927,094
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	15,000
5200 Interfund Transfers - Out	2,353,566
Total Other Expenditures and Financing Uses	2,368,566
Total Estimated Expenditures and Other Financing Uses	33,854,295

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,979,684
200 Personnel Services - Employee Benefits	5,340,199
300 Purchased Professional and Technical Services	255,140
400 Purchased Property Services	13,532
500 Other Purchased Services	632,036
600 Supplies	262,925
700 Property	86,215
800 Other Objects	5,402
Total Regular Programs - Elementary / Secondary	14,575,133
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,830,180
200 Personnel Services - Employee Benefits	1,601,185
300 Purchased Professional and Technical Services	280,948
500 Other Purchased Services	797,042
600 Supplies	27,200
Total Special Programs - Elementary / Secondary	4,536,555
1300 Vocational Education	
500 Other Purchased Services	319,800
Total Vocational Education	319,800
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	39,530
500 Other Purchased Services	48,000
Total Other Instructional Programs - Elementary / Secondary	87,530
1700 Higher Education Programs	
500 Other Purchased Services	134,584
Total Higher Education Programs	134,584
Total Instruction	19,653,602
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	553,552
200 Personnel Services - Employee Benefits	421,083
300 Purchased Professional and Technical Services	35,195
500 Other Purchased Services	8,460
600 Supplies	36,861
800 Other Objects	3,000
Total Support Services - Students	1,058,151
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	708,319
200 Personnel Services - Employee Benefits	441,418
300 Purchased Professional and Technical Services	36,003

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	127,885
500 Other Purchased Services	105,000
600 Supplies	186,700
700 Property	70,100
800 Other Objects	28,560
Total Support Services - Instructional Staff	1,703,985
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,273,647
200 Personnel Services - Employee Benefits	841,241
300 Purchased Professional and Technical Services	249,695
400 Purchased Property Services	96,450
500 Other Purchased Services	66,970
600 Supplies	63,514
800 Other Objects	32,730
Total Support Services - Administration	2,624,247
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	174,620
200 Personnel Services - Employee Benefits	114,754
300 Purchased Professional and Technical Services	175,800
400 Purchased Property Services	492
500 Other Purchased Services	1,050
600 Supplies	15,459
Total Support Services - Pupil Health	482,175
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	278,894
200 Personnel Services - Employee Benefits	202,856
400 Purchased Property Services	24,080
500 Other Purchased Services	22,500
600 Supplies	32,500
800 Other Objects	6,000
Total Support Services - Business	566,830
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	836,790
200 Personnel Services - Employee Benefits	746,471
300 Purchased Professional and Technical Services	60,736
400 Purchased Property Services	592,837
500 Other Purchased Services	103,100
600 Supplies	402,235
800 Other Objects	7,040
Total Operation and Maintenance of Plant Services	2,749,209
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	91,435
200 Personnel Services - Employee Benefits	26,297
500 Other Purchased Services	1,561,754
600 Supplies	7,300

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	1,686,786
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	2,200
Total Support Services - Central	2,200
2900 <u>Other Support Services</u>	
500 Other Purchased Services	31,450
Total Other Support Services	31,450
Total Support Services	10,905,033
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	539,100
200 Personnel Services - Employee Benefits	194,851
300 Purchased Professional and Technical Services	3,200
400 Purchased Property Services	13,900
500 Other Purchased Services	85,875
600 Supplies	70,066
700 Property	11,212
800 Other Objects	8,290
Total Student Activities	926,494
3300 <u>Community Services</u>	
600 Supplies	600
Total Community Services	600
Total Operation of Non-Instructional Services	927,094
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	15,000
Total Debt Service / Other Expenditures and Financing Uses	15,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,353,566
Total Interfund Transfers - Out	2,353,566
Total Other Expenditures and Financing Uses	2,368,566
TOTAL EXPENDITURES	33,854,295

LEA : 115218303 South Middleton SD

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	3,975,000	3,639,000
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	70,000	35,000
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 Cash and Short-Term Investments	4,045,000	3,674,000

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	13,500,000	5,500,000
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	13,500,000	5,500,000
TOTAL CASH AND INVESTMENTS	17,545,000	9,174,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	56,879,222	54,494,471
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	372,000	248,000
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$57,251,222	\$54,742,471
---------------------------	---------------------	---------------------

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	\$57,251,222	\$54,742,471

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	200,000	200,000
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	\$200,000	\$200,000
TOTAL INDEBTEDNESS	\$57,451,222	\$54,942,471

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,100,085
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	520,039
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,620,124
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,620,124