

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fleetwood Area SD	COUNTY : Berks	AUN : 114062503
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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%

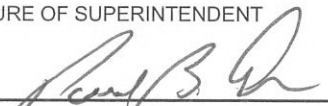
Did you raise property taxes in SY 2016-2017 (compared to 2015-2016)? Yes No

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

Total Budgeted Expenditures	\$44807570
Ending Unassigned Fund Balance	\$2642385
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.9%

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 6/24/16
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DUE DATE: AUGUST 15, 2016

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2016



President of the Board - Original Signature Required

6/21/16

Date



Secretary of the Board - Original Signature Required

6-21-16

Date



Chief School Administrator - Original Signature Required

6/21/16

Date

Heidi A Orth

Contact Person

(610)944-8111

Extn :1205

Telephone

Extension

horth@fleetwoodasd.org

Email Address

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

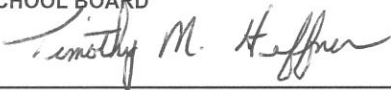
24 PS 6-687(a)(1)

(03/2006)

School District Name : Fleetwood Area SD	County : Berks	AUN Number : 114062503
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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 5/17/16
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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		
0840 Assigned Fund Balance	2,093,313	
0850 Unassigned Fund Balance	2,940,481	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>5,033,794</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	28,894,686	
7000 Revenue from State Sources	14,389,673	
8000 Revenue from Federal Sources	345,115	
9000 Other Financing Sources	380,000	
Total Estimated Revenues And Other Financing Sources		<u>44,009,474</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>49,043,268</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	24,907,030
6112 Interim Real Estate Taxes	175,500
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	26
6140 Current Act 511 Taxes - Flat Rate Assessments	54,000
6150 Current Act 511 Taxes - Proportional Assessments	2,338,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	615,000
6500 Earnings on Investments	27,500
6700 Revenues from LEA Activities	119,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	423,565
6910 Rentals	135,000
6920 Contributions and Donations from Private Sources	2,700
6940 Tuition from Patrons	18,000
6990 Refunds and Other Miscellaneous Revenue	48,765
REVENUE FROM LOCAL SOURCES	28,894,686
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,159,718
7160 Tuition for Orphans Subsidy	60,000
7271 Special Education funds for School-Aged Pupils	1,398,726
7310 Transportation (Pupil and Nonpublic/CS)	875,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	695,862
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,124,545
7810 State Share of Social Security and Medicare Taxes	790,191
7820 State Share of Retirement Contributions	3,235,631
REVENUE FROM STATE SOURCES	14,389,673
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	283,646
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,489
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	13,980
REVENUE FROM FEDERAL SOURCES	345,115

	<u>Amount</u>
OTHER FINANCING SOURCES	
9330 Capital Projects Fund Transfers	380,000
OTHER FINANCING SOURCES	380,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	44,009,474

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$24,907,030
Amount of Tax Relief for Homestead Exclusions	<u>\$1,124,545</u>
Total Approx. Tax Revenue:	\$26,031,575
Approx. Tax Levy for Tax Rate Calculation:	\$27,116,212

Berks

Total

2015-16 Data		
a. Assessed Value	\$849,936,905	\$849,936,905
b. Real Estate Mills	30.9600	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$1,083,788,048	\$1,083,788,048
d. Assessed Value	\$852,443,000	\$852,443,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$26,314,047	\$26,314,047
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$26,314,047	\$26,314,047
(f Total * g)		
i. Base Mills Subject to Index	30.9600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.82698%	95.82698%
k. Tax Levy Needed	\$27,116,212	\$27,116,212
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	31.8100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$27,116,212	\$27,116,212
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$25,991,667
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$24,907,030
(n * Est. Pct. Collection)		

AUN: 114062503 Fleetwood Area SD

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

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Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$24,907,030	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,124,545</u>	
Total Approx. Tax Revenue:	\$26,031,575	
Approx. Tax Levy for Tax Rate Calculation:	\$27,116,212	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	31.9507	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$27,236,151	\$27,236,151
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	\$8,332	
Number of Homestead/Farmstead Properties	4253	4253
Median Assessed Value of Homestead Properties		\$106,900

AUN: 114062503 Fleetwood Area SD

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

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Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$24,907,030
Amount of Tax Relief for Homestead Exclusions	<u>\$1,124,545</u>
Total Approx. Tax Revenue:	\$26,031,575
Approx. Tax Levy for Tax Rate Calculation:	\$27,116,212

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,124,545	Lowering RE Tax Rate	\$0		\$1,124,545
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,124,545

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	852,443,000	31.8100	27,116,212			95.82698%	
Totals:	852,443,000		27,116,212	1,124,545	25,991,667	95.82698%	24,907,030

	<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	54,000
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 54,000 54,000

	<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%	2,100,000	2,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000	200,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	38,500	38,500
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 2,338,500 2,338,500

Total Act 511, Current Taxes 2,392,500

Act 511 Tax Limit -->	1,083,788,048	12	13,005,457
	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> Berks	30.9600	31.8100	2.75%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.2%				
6141	Current Act 511 Per Capita Taxes					3.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6144	Current Act 511 Trailer Taxes					3.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.2%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6152	Current Act 511 Occupation Taxes					3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.500%	-50.00%	Yes	3.2%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.2%				
6155	Current Act 511 Business Privilege Taxes					3.2%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.2%				
6157	Current Act 511 Mercantile Taxes					3.2%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,065,431
1200 Special Programs - Elementary / Secondary	5,791,158
1300 Vocational Education	1,742,232
1400 Other Instructional Programs - Elementary / Secondary	50,856
Total Instruction	25,649,677
2000 Support Services	
2100 Support Services - Students	1,271,692
2200 Support Services - Instructional Staff	1,980,816
2300 Support Services - Administration	2,469,100
2400 Support Services - Pupil Health	551,807
2500 Support Services - Business	483,333
2600 Operation and Maintenance of Plant Services	3,616,184
2700 Student Transportation Services	1,982,254
2800 Support Services - Central	273,872
2900 Other Support Services	30,118
Total Support Services	12,659,176
3000 Operation of Non-Instructional Services	
3200 Student Activities	692,014
3300 Community Services	8,000
Total Operation of Non-Instructional Services	700,014
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,508,030
5200 Interfund Transfers - Out	40,673
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	5,798,703
Total Estimated Expenditures and Other Financing Uses	44,807,570

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,730,219
200 Personnel Services - Employee Benefits	6,340,276
400 Purchased Property Services	9,557
500 Other Purchased Services	579,605
600 Supplies	335,499
700 Property	58,046
800 Other Objects	12,229
Total Regular Programs - Elementary / Secondary	18,065,431
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,536,831
200 Personnel Services - Employee Benefits	1,689,579
300 Purchased Professional and Technical Services	768,140
400 Purchased Property Services	7,000
500 Other Purchased Services	708,059
600 Supplies	23,203
700 Property	746
800 Other Objects	57,600
Total Special Programs - Elementary / Secondary	5,791,158
1300 Vocational Education	
100 Personnel Services - Salaries	421,768
200 Personnel Services - Employee Benefits	241,119
400 Purchased Property Services	3,400
500 Other Purchased Services	1,048,684
600 Supplies	27,261
Total Vocational Education	1,742,232
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	21,375
200 Personnel Services - Employee Benefits	8,186
500 Other Purchased Services	14,150
600 Supplies	7,145
Total Other Instructional Programs - Elementary / Secondary	50,856
Total Instruction	25,649,677
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	715,912
200 Personnel Services - Employee Benefits	425,217
300 Purchased Professional and Technical Services	113,314
500 Other Purchased Services	1,455
600 Supplies	15,794
Total Support Services - Students	1,271,692
2200 Support Services - Instructional Staff	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	531,105
200 Personnel Services - Employee Benefits	284,097
300 Purchased Professional and Technical Services	19,000
400 Purchased Property Services	154,700
500 Other Purchased Services	55,860
600 Supplies	369,743
700 Property	560,598
800 Other Objects	5,713
Total Support Services - Instructional Staff	1,980,816
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,447,171
200 Personnel Services - Employee Benefits	833,726
300 Purchased Professional and Technical Services	83,000
400 Purchased Property Services	1,470
500 Other Purchased Services	72,420
600 Supplies	6,410
700 Property	700
800 Other Objects	24,203
Total Support Services - Administration	2,469,100
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	297,458
200 Personnel Services - Employee Benefits	228,496
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	3,992
500 Other Purchased Services	900
600 Supplies	19,461
Total Support Services - Pupil Health	551,807
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	252,242
200 Personnel Services - Employee Benefits	166,551
300 Purchased Professional and Technical Services	30,500
400 Purchased Property Services	4,000
500 Other Purchased Services	19,200
600 Supplies	840
800 Other Objects	10,000
Total Support Services - Business	483,333
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,247,388
200 Personnel Services - Employee Benefits	951,588
400 Purchased Property Services	911,700
500 Other Purchased Services	114,615
600 Supplies	373,493
800 Other Objects	17,400
Total Operation and Maintenance of Plant Services	3,616,184
2700 <u>Student Transportation Services</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	48,110
200 Personnel Services - Employee Benefits	33,439
300 Purchased Professional and Technical Services	3,300
400 Purchased Property Services	4,500
500 Other Purchased Services	1,892,905
Total Student Transportation Services	1,982,254
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	147,006
200 Personnel Services - Employee Benefits	126,866
Total Support Services - Central	273,872
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,118
Total Other Support Services	30,118
Total Support Services	12,659,176
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	339,124
200 Personnel Services - Employee Benefits	135,746
300 Purchased Professional and Technical Services	99,912
400 Purchased Property Services	6,625
500 Other Purchased Services	69,030
600 Supplies	30,837
800 Other Objects	10,740
Total Student Activities	692,014
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	8,000
Total Community Services	8,000
Total Operation of Non-Instructional Services	700,014
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	898,030
900 Other Uses of Funds	4,610,000
Total Debt Service / Other Expenditures and Financing Uses	5,508,030
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	40,673
Total Interfund Transfers - Out	40,673
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	5,798,703
TOTAL EXPENDITURES	44,807,570

LEA : 114062503 Fleetwood Area SD

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	2,940,481	2,940,481
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	1,003,498	967,376
Other Capital Projects Fund	790,000	790,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	10,637	10,637
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	99,500	75,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	4,844,116	4,783,494

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 **4,844,116** **4,783,494**

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	29,830,000	25,220,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	489,687	450,512
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$30,319,687	\$25,670,512
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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

\$30,319,687

\$25,670,512

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	\$30,319,687	\$25,670,512
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,593,313
0850 Unassigned Fund Balance	2,642,385
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,235,698
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,485,698