

**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 : Warwick SD	County : Lancaster	AUN Number : 113369003
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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**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Warwick SD	COUNTY : Lancaster	AUN : 113369003
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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	\$69736978
Ending Unassigned Fund Balance	\$4647033
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.7%

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 6/21/16
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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

Nathan Wertsch

Contact Person

(717)626-3734 Extn :3710

Telephone Extension

nwertsch@warwicksd.org

Email Address

<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	6,799,961
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,047,033
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>10,846,994</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	46,919,972
7000 Revenue from State Sources	20,632,294
8000 Revenue from Federal Sources	598,976
9000 Other Financing Sources	98,000
Total Estimated Revenues And Other Financing Sources	<u>68,249,242</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>79,096,236</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	39,391,844
6112 Interim Real Estate Taxes	235,000
6113 Public Utility Realty Taxes	52,000
6150 Current Act 511 Taxes - Proportional Assessments	5,675,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	455,000
6500 Earnings on Investments	106,200
6700 Revenues from LEA Activities	170,111
6800 Revenues from Intermediary Sources / Pass-Through Funds	554,817
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	102,500
6990 Refunds and Other Miscellaneous Revenue	27,500
REVENUE FROM LOCAL SOURCES	46,919,972
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,563,824
7160 Tuition for Orphans Subsidy	30,000
7220 Vocational Education	3,000
7271 Special Education funds for School-Aged Pupils	2,275,830
7310 Transportation (Pupil and Nonpublic/CS)	800,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,156,155
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	925,325
7505 Ready to Learn Block Grant	533,160
7810 State Share of Social Security and Medicare Taxes	1,055,000
7820 State Share of Retirement Contributions	4,200,000
REVENUE FROM STATE SOURCES	20,632,294
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	442,666
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	106,310
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
REVENUE FROM FEDERAL SOURCES	598,976

Amount

OTHER FINANCING SOURCES

9350 Enterprise Fund Transfers 98,000

OTHER FINANCING SOURCES 98,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 68,249,242

AUN: 113369003 Warwick SD

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

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Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$39,391,844	
Amount of Tax Relief for Homestead Exclusions	<u>\$925,325</u>	
Total Approx. Tax Revenue:	\$40,317,169	
Approx. Tax Levy for Tax Rate Calculation:	\$41,577,349	
	Lancaster	Total

2015-16 Data		
a. Assessed Value	\$1,967,947,170	\$1,967,947,170
b. Real Estate Mills	20.1627	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$2,259,770,394	\$2,259,770,394
d. Assessed Value	\$2,003,978,767	\$2,003,978,767
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations		
f. 2015-16 Tax Levy	\$39,679,128	\$39,679,128
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$39,679,128	\$39,679,128
(f Total * g)		
i. Base Mills Subject to Index	20.1627	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.90008%	96.90008%
k. Tax Levy Needed	\$41,577,349	\$41,577,349
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	20.7474	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$41,577,349	\$41,577,349
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$40,652,024
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$39,391,844
(n * Est. Pct. Collection)		

AUN: 113369003 Warwick SD

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

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Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$39,391,844

Amount of Tax Relief for Homestead Exclusions \$925,325

Total Approx. Tax Revenue: \$40,317,169

Approx. Tax Levy for Tax Rate Calculation: \$41,577,349

Lancaster

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	20.7474	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$41,577,349	\$41,577,349
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	\$5,603	
Number of Homestead/Farmstead Properties	7961	7961
Median Assessed Value of Homestead Properties		\$146,700

AUN: 113369003 Warwick SD

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

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Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$39,391,844
Amount of Tax Relief for Homestead Exclusions	<u>\$925,325</u>
Total Approx. Tax Revenue:	\$40,317,169
Approx. Tax Levy for Tax Rate Calculation:	\$41,577,349
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$925,325	Lowering RE Tax Rate	\$0	\$925,325
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$925,325

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	2,003,978,767	20.7474	41,577,349			96.90008%	
Totals:	2,003,978,767		41,577,349	925,325 =	40,652,024 X	96.90008% =	39,391,844

	<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	\$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 0 0

	<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	0.650%	0.000%	5,050,000	5,050,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	625,000	625,000
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 5,675,000 5,675,000

Total Act 511, Current Taxes 5,675,000

Act 511 Tax Limit -->	2,259,770,394 X	12	27,117,245
	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	20.1627	20.7474	2.90%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.9%				
6141	Current Act 511 Per Capita Taxes					2.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.9%				
6143	Current Act 511 Local Services Taxes					2.9%				
6144	Current Act 511 Trailer Taxes					2.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.9%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.9%				
6151	Current Act 511 Earned Income Taxes	0.650%	0.650%	0.00%	Yes	2.9%				
6152	Current Act 511 Occupation Taxes					2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6154	Current Act 511 Amusement Taxes					2.9%				
6155	Current Act 511 Business Privilege Taxes					2.9%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.9%				
6157	Current Act 511 Mercantile Taxes					2.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,125,799
1200 Special Programs - Elementary / Secondary	9,293,609
1300 Vocational Education	880,000
1400 Other Instructional Programs - Elementary / Secondary	735,047
1600 Adult Education Programs	11,677
Total Instruction	41,046,132
2000 Support Services	
2100 Support Services - Students	1,921,392
2200 Support Services - Instructional Staff	3,322,979
2300 Support Services - Administration	3,358,169
2400 Support Services - Pupil Health	765,370
2500 Support Services - Business	766,836
2600 Operation and Maintenance of Plant Services	4,551,055
2700 Student Transportation Services	2,535,447
2800 Support Services - Central	363,597
2900 Other Support Services	33,750
Total Support Services	17,618,595
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,542,637
3300 Community Services	94,550
Total Operation of Non-Instructional Services	1,637,187
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	95,000
5200 Interfund Transfers - Out	9,090,064
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	9,435,064
Total Estimated Expenditures and Other Financing Uses	69,736,978

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,190,014
200 Personnel Services - Employee Benefits	11,441,157
300 Purchased Professional and Technical Services	744,850
400 Purchased Property Services	175,690
500 Other Purchased Services	920,400
600 Supplies	652,688
700 Property	1,000
Total Regular Programs - Elementary / Secondary	30,125,799
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,962,471
200 Personnel Services - Employee Benefits	2,355,281
300 Purchased Professional and Technical Services	2,931,585
400 Purchased Property Services	4,385
500 Other Purchased Services	13,040
600 Supplies	17,947
700 Property	8,000
800 Other Objects	900
Total Special Programs - Elementary / Secondary	9,293,609
1300 <u>Vocational Education</u>	
500 Other Purchased Services	880,000
Total Vocational Education	880,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	433,681
200 Personnel Services - Employee Benefits	276,266
300 Purchased Professional and Technical Services	12,500
500 Other Purchased Services	2,350
600 Supplies	10,250
Total Other Instructional Programs - Elementary / Secondary	735,047
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	8,810
200 Personnel Services - Employee Benefits	2,867
Total Adult Education Programs	11,677
Total Instruction	41,046,132
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,198,956
200 Personnel Services - Employee Benefits	652,244
300 Purchased Professional and Technical Services	19,700
400 Purchased Property Services	9,845
500 Other Purchased Services	7,317
600 Supplies	31,405

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<u>Description</u>	<u>Amount</u>
700 Property	500
800 Other Objects	1,425
Total Support Services - Students	1,921,392
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,341,601
200 Personnel Services - Employee Benefits	814,258
300 Purchased Professional and Technical Services	30,750
400 Purchased Property Services	91,430
500 Other Purchased Services	6,553
600 Supplies	129,434
700 Property	868,653
800 Other Objects	40,300
Total Support Services - Instructional Staff	3,322,979
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,821,670
200 Personnel Services - Employee Benefits	1,056,225
300 Purchased Professional and Technical Services	153,955
400 Purchased Property Services	24,000
500 Other Purchased Services	233,178
600 Supplies	37,516
700 Property	3,325
800 Other Objects	28,300
Total Support Services - Administration	3,358,169
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	433,463
200 Personnel Services - Employee Benefits	306,067
300 Purchased Professional and Technical Services	10,840
400 Purchased Property Services	3,200
500 Other Purchased Services	825
600 Supplies	7,750
700 Property	3,050
800 Other Objects	175
Total Support Services - Pupil Health	765,370
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	365,819
200 Personnel Services - Employee Benefits	202,267
300 Purchased Professional and Technical Services	89,600
400 Purchased Property Services	41,625
500 Other Purchased Services	51,175
600 Supplies	12,750
700 Property	2,500
800 Other Objects	1,100
Total Support Services - Business	766,836
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,522,566

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,148,486
300 Purchased Professional and Technical Services	129,450
400 Purchased Property Services	154,470
500 Other Purchased Services	63,700
600 Supplies	1,325,100
700 Property	204,708
800 Other Objects	2,575
Total Operation and Maintenance of Plant Services	4,551,055
2700 Student Transportation Services	
100 Personnel Services - Salaries	58,576
200 Personnel Services - Employee Benefits	35,958
300 Purchased Professional and Technical Services	3,250
400 Purchased Property Services	350
500 Other Purchased Services	2,189,363
600 Supplies	500
700 Property	250
800 Other Objects	247,200
Total Student Transportation Services	2,535,447
2800 Support Services - Central	
100 Personnel Services - Salaries	238,935
200 Personnel Services - Employee Benefits	116,337
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	1,400
500 Other Purchased Services	4,350
600 Supplies	425
700 Property	350
800 Other Objects	300
Total Support Services - Central	363,597
2900 Other Support Services	
500 Other Purchased Services	33,750
Total Other Support Services	33,750
Total Support Services	17,618,595
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	829,520
200 Personnel Services - Employee Benefits	357,748
300 Purchased Professional and Technical Services	99,735
400 Purchased Property Services	2,700
500 Other Purchased Services	70,250
600 Supplies	63,100
700 Property	69,250
800 Other Objects	50,334
Total Student Activities	1,542,637
3300 Community Services	

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	57,500
800 Other Objects	37,050
Total Community Services	94,550
Total Operation of Non-Instructional Services	1,637,187
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	10,000
900 Other Uses of Funds	85,000
Total Debt Service / Other Expenditures and Financing Uses	95,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	9,090,064
Total Interfund Transfers - Out	9,090,064
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	9,435,064
TOTAL EXPENDITURES	69,736,978

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	10,846,994	9,359,258
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 Cash and Short-Term Investments	10,846,994	9,359,258

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

10,846,994

9,359,258

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	75,285,000	68,190,000
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 General Fund	\$75,285,000	\$68,190,000
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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

\$75,285,000

\$68,190,000

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	\$75,285,000	\$68,190,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,712,225
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,647,033
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,359,258
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,609,258