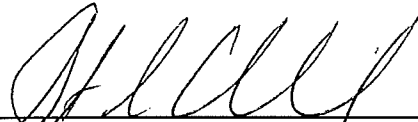


FINAL GENERAL FUND BUDGET

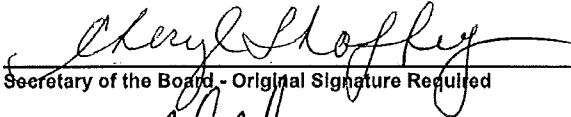
Fiscal Year 2016-2017

General Fund Budget Approval

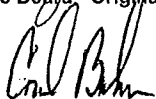
Date of Adoption of the General Fund Budget: 06/20/2016



President of the Board - Original Signature Required

6/20/16
Date

Secretary of the Board - Original Signature Required

6/20/16
Date

Chief School Administrator - Original Signature Required

6/21/16
Date

Diane J Richards

Contact Person

(610)670-0180

Extn :1112

Telephone

Extension

ricdia@wilsonsd.org

Email Address

ITEMAMOUNTS**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 4,774,743

0840 Assigned Fund Balance 1,000,000

0850 Unassigned Fund Balance 4,496,560

**Total Estimated Beginning Unreserved Fund Balance Available for
Appropriation and Reserves Scheduled For Liquidation During The
Fiscal Year****10,271,303****Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources 74,946,784

7000 Revenue from State Sources 22,457,613

8000 Revenue from Federal Sources 1,157,312

9000 Other Financing Sources 203,000

Total Estimated Revenues And Other Financing Sources**98,764,709****Total Estimated Fund Balance, Revenues, and Other Financing
Sources Available for Appropriation****109,036,012**

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	61,462,234
6112 Interim Real Estate Taxes	220,000
6113 Public Utility Realty Taxes	79,093
6114 Payments in Lieu of Current Taxes - State / Local	1,015
6120 Current Per Capita Taxes, Section 679	123,000
6140 Current Act 511 Taxes - Flat Rate Assessments	242,000
6150 Current Act 511 Taxes - Proportional Assessments	9,050,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,120,000
6500 Earnings on Investments	85,000
6700 Revenues from LEA Activities	377,785
6800 Revenues from Intermediary Sources / Pass-Through Funds	961,697
6910 Rentals	130,000
6920 Contributions and Donations from Private Sources	125,000
6940 Tuition from Patrons	409,750
6960 Services Provided Other Local Governmental Units / LEAs	147,960
6980 Revenue from Community Services Activities	112,500
6990 Refunds and Other Miscellaneous Revenue	299,750
REVENUE FROM LOCAL SOURCES	74,946,784
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,307,662
7160 Tuition for Orphans Subsidy	175,000
7271 Special Education funds for School-Aged Pupils	2,339,551
7310 Transportation (Pupil and Nonpublic/CS)	910,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,268,086
7330 Health Services (Medical, Dental, Nurse, Act 25)	112,000
7340 State Property Tax Reduction Allocation	1,386,413
7505 Ready to Learn Block Grant	579,495
7810 State Share of Social Security and Medicare Taxes	1,675,996
7820 State Share of Retirement Contributions	6,703,410
REVENUE FROM STATE SOURCES	22,457,613
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	755,423
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	105,981

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	45,908
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
REVENUE FROM FEDERAL SOURCES	1,157,312
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	203,000
OTHER FINANCING SOURCES	203,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	98,764,709

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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:	\$61,462,234
Amount of Tax Relief for Homestead Exclusions	<u>\$1,386,492</u>
Total Approx. Tax Revenue:	\$62,848,726
Approx. Tax Levy for Tax Rate Calculation:	\$64,749,541

Berks

Total

2015-16 Data

a. Assessed Value	\$2,566,933,000	\$2,566,933,000
b. Real Estate Mills	24.6000	

I. 2016-17 Data

c. 2014 STEB Market Value	\$3,214,106,951	\$3,214,106,951
d. Assessed Value	\$2,595,172,000	\$2,595,172,000
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations

f. 2015-16 Tax Levy	\$63,146,552	\$63,146,552
(a * b)		

2016-17 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$63,146,552	\$63,146,552
(f Total * g)		
i. Base Mills Subject to Index	24.6000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.00012%	97.00012%
k. Tax Levy Needed	\$64,749,541	\$64,749,541
(Approx. Tax Levy * g)		

I. 2016-17 Real Estate Tax Rate	24.9500	
(k / d * 1000)		

III. m. Tax Levy Generated by Mills	\$64,749,541	\$64,749,541
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions		\$63,363,049
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills		\$61,462,234
(n * Est. Pct. Collection)		

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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): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$61,462,234

Amount of Tax Relief for Homestead Exclusions \$1,386,492

Total Approx. Tax Revenue: \$62,848,726

Approx. Tax Levy for Tax Rate Calculation: \$64,749,541

Berks

Total

Index Maximums

p. Maximum Mills Based On Index ($l * (1 + \text{Index})$)	25.3134	
q. Mills In Excess of Index (if $l > p$, $l - p$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$65,692,627	\$65,692,627
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,039	
Number of Homestead/Farmstead Properties	9202	9202
Median Assessed Value of Homestead Properties		\$118,900

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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:	\$61,462,234	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,386,492</u>	
Total Approx. Tax Revenue:	\$62,848,726	
Approx. Tax Levy for Tax Rate Calculation:	\$64,749,541	
	Berks	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,386,413	Lowering RE Tax Rate	\$0	\$1,386,413
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$79			\$79
Amount of Tax Relief from State/Local Sources				\$1,386,492

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REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE6111 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	2,595,172,000	24.9500	64,749,541			97.00012%	
Totals:	2,595,172,000		64,749,541	-	1,386,492 =	63,363,049 X	97.00012% = 61,462,234

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		123,000
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	\$5.00	\$0.00	123,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	119,000
6144 Current Act 511 Traller 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			242,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	950,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.000	2,300,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			9,050,000
Total Act 511, Current Taxes			9,292,000
Act 511 Tax Limit -->	3,214,106,951 X	12	38,569,283
	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>									
	Berks	24.6000	24.9500	1.43%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	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					2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	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	1.5	1.500	0.00%	Yes	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	39,630,765
1200 Special Programs - Elementary / Secondary	14,811,040
1300 Vocational Education	2,556,557
1400 Other Instructional Programs - Elementary / Secondary	349,067
1500 Nonpublic School Programs	33,000
Total Instruction	57,380,429
2000 Support Services	
2100 Support Services - Students	3,238,467
2200 Support Services - Instructional Staff	5,794,493
2300 Support Services - Administration	5,287,192
2400 Support Services - Pupil Health	815,648
2500 Support Services - Business	937,322
2600 Operation and Maintenance of Plant Services	7,466,267
2700 Student Transportation Services	2,952,661
2800 Support Services - Central	526,681
2900 Other Support Services	206,854
Total Support Services	27,225,585
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,409,740
3300 Community Services	129,771
Total Operation of Non-Instructional Services	2,539,511
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	11,619,184
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	12,619,184
Total Estimated Expenditures and Other Financing Uses	99,764,709

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	23,447,675
200 Personnel Services - Employee Benefits	13,755,481
300 Purchased Professional and Technical Services	143,665
400 Purchased Property Services	320,791
500 Other Purchased Services	645,678
600 Supplies	1,233,878
700 Property	70,258
800 Other Objects	13,339
Total Regular Programs - Elementary / Secondary	39,630,765
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,353,948
200 Personnel Services - Employee Benefits	3,886,117
300 Purchased Professional and Technical Services	611,277
400 Purchased Property Services	208
500 Other Purchased Services	2,546,697
600 Supplies	394,601
700 Property	17,250
800 Other Objects	942
Total Special Programs - Elementary / Secondary	14,811,040
1300 Vocational Education	
100 Personnel Services - Salaries	810,192
200 Personnel Services - Employee Benefits	462,630
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	3,000
500 Other Purchased Services	1,226,735
600 Supplies	53,000
Total Vocational Education	2,556,557
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	75,286
200 Personnel Services - Employee Benefits	30,241
300 Purchased Professional and Technical Services	4,740
400 Purchased Property Services	3,300
500 Other Purchased Services	235,500
Total Other Instructional Programs - Elementary / Secondary	349,067
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	33,000
Total Nonpublic School Programs	33,000
Total Instruction	57,380,429
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,980,487

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,167,170
300 Purchased Professional and Technical Services	29,030
400 Purchased Property Services	750
500 Other Purchased Services	14,200
600 Supplies	44,445
700 Property	1,000
800 Other Objects	1,385
Total Support Services - Students	3,238,467
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,470,532
200 Personnel Services - Employee Benefits	1,430,181
300 Purchased Professional and Technical Services	80,200
400 Purchased Property Services	656,634
500 Other Purchased Services	209,919
600 Supplies	562,679
700 Property	354,600
800 Other Objects	29,748
Total Support Services - Instructional Staff	5,794,493
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,724,805
200 Personnel Services - Employee Benefits	1,761,625
300 Purchased Professional and Technical Services	492,000
400 Purchased Property Services	2,412
500 Other Purchased Services	157,850
600 Supplies	73,100
700 Property	1,000
800 Other Objects	74,400
Total Support Services - Administration	5,287,192
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	508,237
200 Personnel Services - Employee Benefits	279,497
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	1,539
500 Other Purchased Services	1,800
600 Supplies	16,575
700 Property	2,000
Total Support Services - Pupil Health	815,648
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	521,894
200 Personnel Services - Employee Benefits	306,234
300 Purchased Professional and Technical Services	32,000
400 Purchased Property Services	7,081
500 Other Purchased Services	8,446
600 Supplies	14,200
700 Property	2,500
800 Other Objects	44,967

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<u>Description</u>	<u>Amount</u>
Total Support Services - Business	937,322
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,469,274
200 Personnel Services - Employee Benefits	1,837,579
300 Purchased Professional and Technical Services	62,480
400 Purchased Property Services	2,007,890
500 Other Purchased Services	237,415
600 Supplies	776,005
700 Property	63,009
800 Other Objects	12,615
Total Operation and Maintenance of Plant Services	7,466,267
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,363,259
200 Personnel Services - Employee Benefits	541,852
300 Purchased Professional and Technical Services	37,600
400 Purchased Property Services	41,800
500 Other Purchased Services	270,650
600 Supplies	280,000
700 Property	413,000
800 Other Objects	4,500
Total Student Transportation Services	2,952,661
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	233,000
200 Personnel Services - Employee Benefits	131,851
300 Purchased Professional and Technical Services	140,000
400 Purchased Property Services	2,880
500 Other Purchased Services	7,400
600 Supplies	8,300
800 Other Objects	3,250
Total Support Services - Central	526,681
2900 <u>Other Support Services</u>	
400 Purchased Property Services	6,720
500 Other Purchased Services	200,134
Total Other Support Services	206,854
Total Support Services	27,225,585
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,229,695
200 Personnel Services - Employee Benefits	590,338
300 Purchased Professional and Technical Services	148,124
400 Purchased Property Services	21,961
500 Other Purchased Services	87,991
600 Supplies	289,344
700 Property	14,650

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<u>Description</u>	<u>Amount</u>
800 Other Objects	27,637
Total Student Activities	2,409,740
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	49,293
200 Personnel Services - Employee Benefits	18,978
300 Purchased Professional and Technical Services	43,000
400 Purchased Property Services	8,000
600 Supplies	10,500
Total Community Services	129,771
Total Operation of Non-Instructional Services	2,539,511
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	11,619,184
Total Interfund Transfers - Out	11,619,184
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,000,000
Total Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	12,619,184
TOTAL EXPENDITURES	99,764,709

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Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	18,500,000	18,500,000
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	8,700,000	8,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	800,000	700,000
Child Care Operations Fund	600,000	500,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	27,000	28,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	160,000	160,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	28,787,000	27,888,000

Long-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
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		

<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	28,787,000	27,888,000

Long-Term Indebtedness**06/30/2016 Estimate****06/30/2017 Projection****General Fund**

0510 Bonds Payable	85,455,000	76,790,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	960,000	960,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,500,000	2,500,000
0599 Other Long-Term Liabilities		

Total General Fund**\$88,915,000****\$80,250,000****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)

75,000

75,000

0599 Other Long-Term Liabilities

Total Food Service / Cafeteria Operations Fund**\$75,000****\$75,000****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)

2,700

2,700

0599 Other Long-Term Liabilities

Total Child Care Operations Fund**\$2,700****\$2,700****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	\$88,992,700	\$80,327,700

Short-Term Payables

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	13,000,000	13,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	200,000	200,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund	100,000	100,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	160,000	160,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$13,560,000	\$13,560,000
TOTAL INDEBTEDNESS	\$102,552,700	\$93,887,700

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,774,743
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,496,560
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,271,303
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,271,303