



**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 : York Suburban SD	County : York	AUN Number : 112679403
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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 <i>Wynne A. Leopold-Sherp</i>	DATE <i>May 9, 2016</i>
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,972,231
0850 Unassigned Fund Balance	2,705,411
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>4,677,642</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	43,103,168
7000 Revenue from State Sources	9,555,698
8000 Revenue from Federal Sources	393,498
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>53,052,364</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>57,730,006</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	37,953,302
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	135,000
6150 Current Act 511 Taxes - Proportional Assessments	3,450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	535,000
6500 Earnings on Investments	80,000
6700 Revenues from LEA Activities	80,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	381,289
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	22,320
6960 Services Provided Other Local Governmental Units / LEAs	85,000
6980 Revenue from Community Services Activities	45,799
6990 Refunds and Other Miscellaneous Revenue	110,258
<b>REVENUE FROM LOCAL SOURCES</b>	<b>43,103,168</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	2,083,804
7160 Tuition for Orphans Subsidy	11,500
7271 Special Education funds for School-Aged Pupils	1,182,596
7310 Transportation (Pupil and Nonpublic/CS)	550,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	337,206
7330 Health Services (Medical, Dental, Nurse, Act 25)	64,500
7340 State Property Tax Reduction Allocation	663,799
7501 PA Accountability Grants	46,195
7505 Ready to Learn Block Grant	171,965
7810 State Share of Social Security and Medicare Taxes	902,272
7820 State Share of Retirement Contributions	3,541,861
<b>REVENUE FROM STATE SOURCES</b>	<b>9,555,698</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	313,207
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,509
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	24,782

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	393,498
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	53,052,364

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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): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$37,953,302**  
 Amount of Tax Relief for Homestead Exclusions **\$663,800**  
 Total Approx. Tax Revenue: **\$38,617,102**  
 Approx. Tax Levy for Tax Rate Calculation: **\$39,993,647**

York

Total

**2015-16 Data**

a. Assessed Value **\$1,775,098,859** **\$1,775,098,859**  
 b. Real Estate Mills **21.8880**

**I. 2016-17 Data**

c. 2014 STEB Market Value **\$1,756,097,879** **\$1,756,097,879**  
 d. Assessed Value **\$1,784,371,184** **\$1,784,371,184**  
 e. Assessed Value of New Constr/ Renov **\$0** **\$0**

**2015-16 Calculations**

f. 2015-16 Tax Levy **\$38,853,364** **\$38,853,364**  
 (a \* b)

**2016-17 Calculations**

g. Percent of Total Market Value **100.00000%** **100.00000%**  
**II.** h. Rebalanced 2015-16 Tax Levy **\$38,853,364** **\$38,853,364**  
 (f Total \* g)  
 i. Base Mills Subject to Index **21.8880**  
 (h / a \* 1000) if no reassessment  
 (h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage **96.50000%** **96.50000%**  
 k. Tax Levy Needed **\$39,993,647** **\$39,993,647**  
 (Approx. Tax Levy \* g)

**I. 2016-17 Real Estate Tax Rate** **22.4133**  
 (k / d \* 1000)

**III.** m. Tax Levy Generated by Mills **\$39,993,647** **\$39,993,647**  
 (I / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions **\$39,329,847**  
 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills **\$37,953,302**  
 (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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Act 1 Index (current): 2.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$37,953,302
Amount of Tax Relief for Homestead Exclusions	<u>\$663,800</u>
Total Approx. Tax Revenue:	\$38,617,102
Approx. Tax Levy for Tax Rate Calculation:	\$39,993,647

	York	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	22.4133	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$39,993,647	\$39,993,647
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	\$121	
Number of Homestead/Farmstead Properties	5483	5483
Median Assessed Value of Homestead Properties		\$136,230

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$37,953,302
Amount of Tax Relief for Homestead Exclusions	<u>\$663,800</u>
Total Approx. Tax Revenue:	\$38,617,102
Approx. Tax Levy for Tax Rate Calculation:	\$39,993,647
	York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$663,799	Lowering RE Tax Rate	\$0	\$663,799
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1			\$1
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$663,800</b>



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>
York	1,784,371,184	22.4133	39,993,647			96.50000%	
<b>Totals:</b>	<b>1,784,371,184</b>		<b>39,993,647</b>	<b>- 663,800 =</b>	<b>39,329,847 X</b>	<b>96.50000%</b>	<b>= 37,953,302</b>

	<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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
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%	2,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	550,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>3,450,000</b>
<b>Total Act 511, Current Taxes</b>			<b>3,450,000</b>
<b>Act 511 Tax Limit →</b>		<b>1,756,097,879 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>21,073,175</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2015-16 (Rebalanced)	2016-17	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
6111	<u>Current Real Estate Taxes</u> York	21.8880	22.4133	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					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	0.500%	0.500%	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%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	25,401,805
1200 Special Programs - Elementary / Secondary	6,666,638
1300 Vocational Education	796,962
1400 Other Instructional Programs - Elementary / Secondary	262,399
<b>Total Instruction</b>	<b>33,127,804</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,509,997
2200 Support Services - Instructional Staff	1,799,504
2300 Support Services - Administration	3,476,251
2400 Support Services - Pupil Health	488,675
2500 Support Services - Business	576,341
2600 Operation and Maintenance of Plant Services	3,906,719
2700 Student Transportation Services	1,955,669
2800 Support Services - Central	335,389
2900 Other Support Services	33,500
<b>Total Support Services</b>	<b>14,082,045</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,044,831
3300 Community Services	2,500
<b>Total Operation of Non-Instructional Services</b>	<b>1,047,331</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,781,174
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>4,981,174</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>53,238,354</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	14,859,310
200 Personnel Services - Employee Benefits	8,142,329
300 Purchased Professional and Technical Services	152,315
400 Purchased Property Services	125,430
500 Other Purchased Services	1,109,270
600 Supplies	590,639
700 Property	392,382
800 Other Objects	30,130
<b>Total Regular Programs - Elementary / Secondary</b>	<b>25,401,805</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,244,572
200 Personnel Services - Employee Benefits	1,227,705
300 Purchased Professional and Technical Services	2,482,018
400 Purchased Property Services	69,500
500 Other Purchased Services	634,350
600 Supplies	8,012
800 Other Objects	481
<b>Total Special Programs - Elementary / Secondary</b>	<b>6,666,638</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	796,962
<b>Total Vocational Education</b>	<b>796,962</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	27,025
200 Personnel Services - Employee Benefits	9,978
400 Purchased Property Services	4,100
500 Other Purchased Services	213,546
600 Supplies	6,150
800 Other Objects	1,600
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>262,399</b>
<b>Total Instruction</b>	<b>33,127,804</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	964,143
200 Personnel Services - Employee Benefits	498,393
300 Purchased Professional and Technical Services	9,050
400 Purchased Property Services	10,150
500 Other Purchased Services	2,000
600 Supplies	24,611
700 Property	1,650
<b>Total Support Services - Students</b>	<b>1,509,997</b>
<b>2200 Support Services - Instructional Staff</b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,015,970
200 Personnel Services - Employee Benefits	567,250
300 Purchased Professional and Technical Services	50,300
400 Purchased Property Services	11,762
500 Other Purchased Services	57,358
600 Supplies	89,994
800 Other Objects	6,870
<b>Total Support Services - Instructional Staff</b>	<b>1,799,504</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,875,542
200 Personnel Services - Employee Benefits	1,099,850
300 Purchased Professional and Technical Services	281,774
400 Purchased Property Services	12,160
500 Other Purchased Services	100,307
600 Supplies	51,982
700 Property	14,548
800 Other Objects	40,088
<b>Total Support Services - Administration</b>	<b>3,476,251</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	298,874
200 Personnel Services - Employee Benefits	170,991
500 Other Purchased Services	1,144
600 Supplies	16,964
700 Property	230
800 Other Objects	472
<b>Total Support Services - Pupil Health</b>	<b>488,675</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	280,126
200 Personnel Services - Employee Benefits	145,774
300 Purchased Professional and Technical Services	48,900
400 Purchased Property Services	12,490
500 Other Purchased Services	25,600
600 Supplies	33,451
800 Other Objects	30,000
<b>Total Support Services - Business</b>	<b>576,341</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,321,688
200 Personnel Services - Employee Benefits	930,609
300 Purchased Professional and Technical Services	9,885
400 Purchased Property Services	852,070
500 Other Purchased Services	123,067
600 Supplies	607,000
700 Property	61,900
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>3,906,719</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	27,150
200 Personnel Services - Employee Benefits	9,608
300 Purchased Professional and Technical Services	1,918,911
<b>Total Student Transportation Services</b>	<b>1,955,669</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	114,703
200 Personnel Services - Employee Benefits	61,435
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	900
500 Other Purchased Services	31,112
600 Supplies	90,789
700 Property	26,000
800 Other Objects	450
<b>Total Support Services - Central</b>	<b>335,389</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	33,500
<b>Total Other Support Services</b>	<b>33,500</b>
<b>Total Support Services</b>	<b>14,082,045</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	533,415
200 Personnel Services - Employee Benefits	226,309
300 Purchased Professional and Technical Services	112,557
400 Purchased Property Services	5,500
500 Other Purchased Services	86,850
600 Supplies	36,850
700 Property	30,200
800 Other Objects	13,150
<b>Total Student Activities</b>	<b>1,044,831</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	2,500
<b>Total Community Services</b>	<b>2,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>1,047,331</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,021,174
900 Other Uses of Funds	3,760,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>4,781,174</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	200,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	4,981,174
<b>TOTAL EXPENDITURES</b>	<b>53,238,354</b>

**Cash and Short-Term Investments**

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	5,000,000	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,024,374	1,035,127
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	7,000,000	3,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	350,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	75,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>13,474,374</b>	<b>8,860,127</b>

**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		



Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**13,474,374**

**8,860,127**

Long-Term Indebtedness

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	40,300,000	36,540,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	830,516	943,518
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>\$41,130,516</b>	<b>\$37,483,518</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - § 690, §1850</b>		
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**

**\$41,130,516**

**\$37,483,518**

**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		
<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>\$41,130,516</b>	<b>\$37,483,518</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,785,929
0850 Unassigned Fund Balance	2,705,723
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,491,652</b>
5900 Budgetary Reserve	200,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,691,652</b>