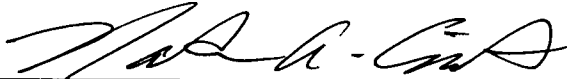


# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/24/2016



President of the Board - Original Signature Required

5-24-16

Date



Secretary of the Board - Original Signature Required

5-24-16

Date



Chief School Administrator - Original Signature Required

5-24-16

Date

Jennifer A Benko

Contact Person

(717)292-3671

Extn :

Telephone

Extension

jbenko@doversd.org

Email Address

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

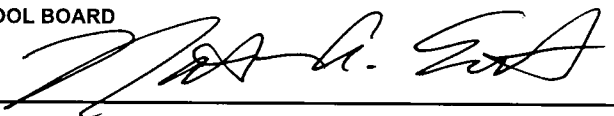
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Dover Area SD	<b>County :</b> York	<b>AUN Number :</b> 112671803
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 4/21/16
---	------------------------

**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 : Dover Area SD	COUNTY : York	AUN : 112671803
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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	\$58767415
Ending Unassigned Fund Balance	\$3699465
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.3%

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 5-24-16
---	-----------------

DUE DATE: AUGUST 15, 2016

<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	3,696,985
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,258,806
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,699,465
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>10,958,271</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	35,240,815
7000 Revenue from State Sources	21,774,559
8000 Revenue from Federal Sources	545,447
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>57,560,821</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>68,519,092</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	27,121,339
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	40,000
6114 Payments in Lieu of Current Taxes - State / Local	232
6150 Current Act 511 Taxes - Proportional Assessments	5,388,794
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,380,000
6500 Earnings on Investments	265,000
6700 Revenues from LEA Activities	150,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	555,000
6910 Rentals	14,000
6920 Contributions and Donations from Private Sources	4,600
6940 Tuition from Patrons	64,350
6990 Refunds and Other Miscellaneous Revenue	107,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>35,240,815</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	11,038,710
7160 Tuition for Orphans Subsidy	100,000
7220 Vocational Education	125,000
7250 Migratory Children	120
7271 Special Education funds for School-Aged Pupils	1,943,978
7310 Transportation (Pupil and Nonpublic/CS)	1,248,449
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	900,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	1,277,551
7505 Ready to Learn Block Grant	560,822
7810 State Share of Social Security and Medicare Taxes	955,000
7820 State Share of Retirement Contributions	3,534,929
<b>REVENUE FROM STATE SOURCES</b>	<b>21,774,559</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	451,468
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	93,979
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>545,447</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>57,560,821</b>

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$27,121,339
Amount of Tax Relief for Homestead Exclusions	<u>\$1,277,551</u>
Total Approx. Tax Revenue:	\$28,398,890
Approx. Tax Levy for Tax Rate Calculation:	\$29,736,157

York

Total

**2015-16 Data**

a. Assessed Value	\$1,344,848,616	\$1,344,848,616
b. Real Estate Mills	21.9340	

**I. 2016-17 Data**

c. 2014 STEB Market Value	\$1,452,103,706	\$1,452,103,706
d. Assessed Value	\$1,355,710,651	\$1,355,710,651
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2015-16 Calculations**

f. 2015-16 Tax Levy	\$29,497,910	\$29,497,910
(a * b)		

**2016-17 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$29,497,910	\$29,497,910
(f Total * g)		
i. Base Mills Subject to Index	21.9340	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	95.30101%	95.30101%
k. Tax Levy Needed	\$29,736,157	\$29,736,157
(Approx. Tax Levy * g)		

**I. 2016-17 Real Estate Tax Rate** **21.9340**

(k / d \* 1000)

l. Tax Levy Generated by Mills	\$29,736,157	\$29,736,157
(l / 1000 * d)		
m. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,458,606
(m - Amount of Tax Relief for Homestead Exclusions)		
n. Net Tax Revenue Generated By Mills		\$27,121,339
(n * Est. Pct. Collection)		

AUN: 112671803    Dover Area SD

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

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Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$27,121,339</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,277,551</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$28,398,890</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$29,736,157</b>	
	<b>York</b>	<b>Total</b>

---

<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	22.6578	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$30,717,421	\$30,717,421
<b>IV.</b> 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

---

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$8,123	
Number of Homestead/Farmstead Properties	7063	7063
Median Assessed Value of Homestead Properties		\$122,620

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AUN: 112671803    Dover Area SD

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

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Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$27,121,339</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,277,551</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$28,398,890</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$29,736,157</b>
	<b>York</b>
	<b>Total</b>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,277,551	Lowering RE Tax Rate	\$0	\$1,277,551
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,277,551</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	1,355,710,651	21.9340	29,736,157			95.30101%	
<b>Totals:</b>	<b>1,355,710,651</b>		<b>29,736,157</b>	<b>1,277,551</b>	<b>28,458,606</b>	<b>95.30101%</b>	<b>27,121,339</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

**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	0.900%	0.000%	5,068,794	5,068,794
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	320,000	320,000
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 5,388,794 5,388,794**

**Total Act 511, Current Taxes 5,388,794**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,452,103,706</b>	<b>12</b>	<b>17,425,244</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2015-16 (Rebalanced)	2016-17	Percent Change in Rate			2015-16 (Rebalanced)	2016-17	
6111	<u>Current Real Estate Taxes</u> York	21.9340	21.9340	0.00%	Yes	3.3%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	3.3%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	-100.00%	Yes	3.3%			
6142	Current Act 511 Occupation Taxes - Flat Rate					3.3%			
6143	Current Act 511 Local Services Taxes					3.3%			
6144	Current Act 511 Trailer Taxes					3.3%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.3%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.3%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.3%			
6151	Current Act 511 Earned Income Taxes	0.900%	0.900%	0.00%	Yes	3.3%			
6152	Current Act 511 Occupation Taxes					3.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%			
6154	Current Act 511 Amusement Taxes					3.3%			
6155	Current Act 511 Business Privilege Taxes					3.3%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.3%			
6157	Current Act 511 Mercantile Taxes					3.3%			
6159	Current Act 511 Taxes, Other Proportional Assessments					3.3%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	25,271,272
1200 Special Programs - Elementary / Secondary	7,235,823
1300 Vocational Education	3,509,331
1400 Other Instructional Programs - Elementary / Secondary	418,246
1700 Higher Education Programs	40,000
<b>Total Instruction</b>	<b>36,474,672</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,525,285
2200 Support Services - Instructional Staff	2,663,710
2300 Support Services - Administration	2,462,703
2400 Support Services - Pupil Health	765,475
2500 Support Services - Business	896,251
2600 Operation and Maintenance of Plant Services	4,204,812
2700 Student Transportation Services	2,972,997
2800 Support Services - Central	746,772
2900 Other Support Services	12,300
<b>Total Support Services</b>	<b>16,250,305</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,028,054
<b>Total Operation of Non-Instructional Services</b>	<b>1,028,054</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,914,384
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>5,014,384</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>58,767,415</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	14,204,365
200 Personnel Services - Employee Benefits	8,168,906
300 Purchased Professional and Technical Services	485,575
400 Purchased Property Services	4,800
500 Other Purchased Services	1,982,050
600 Supplies	402,493
700 Property	23,083
<b>Total Regular Programs - Elementary / Secondary</b>	<b>25,271,272</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,692,025
200 Personnel Services - Employee Benefits	1,929,166
300 Purchased Professional and Technical Services	2,499,127
400 Purchased Property Services	250
500 Other Purchased Services	112,095
600 Supplies	1,660
700 Property	1,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>7,235,823</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	1,161,672
200 Personnel Services - Employee Benefits	752,681
300 Purchased Professional and Technical Services	13,300
400 Purchased Property Services	6,000
500 Other Purchased Services	1,403,728
600 Supplies	136,600
700 Property	18,900
800 Other Objects	16,450
<b>Total Vocational Education</b>	<b>3,509,331</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	156,319
200 Personnel Services - Employee Benefits	93,302
300 Purchased Professional and Technical Services	143,375
500 Other Purchased Services	25,250
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>418,246</b>
<b>1700 Higher Education Programs</b>	
500 Other Purchased Services	40,000
<b>Total Higher Education Programs</b>	<b>40,000</b>
<b>Total Instruction</b>	<b>36,474,672</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	725,467
200 Personnel Services - Employee Benefits	491,497

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	304,982
600 Supplies	3,339
<b>Total Support Services - Students</b>	<b>1,525,285</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	839,885
200 Personnel Services - Employee Benefits	595,129
300 Purchased Professional and Technical Services	582,000
400 Purchased Property Services	21,000
500 Other Purchased Services	7,950
600 Supplies	107,080
700 Property	510,666
<b>Total Support Services - Instructional Staff</b>	<b>2,663,710</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,290,960
200 Personnel Services - Employee Benefits	932,096
300 Purchased Professional and Technical Services	155,701
500 Other Purchased Services	29,932
600 Supplies	47,014
800 Other Objects	7,000
<b>Total Support Services - Administration</b>	<b>2,462,703</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	327,468
200 Personnel Services - Employee Benefits	220,951
300 Purchased Professional and Technical Services	208,922
400 Purchased Property Services	1,334
600 Supplies	6,551
700 Property	249
<b>Total Support Services - Pupil Health</b>	<b>765,475</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	360,642
200 Personnel Services - Employee Benefits	272,114
300 Purchased Professional and Technical Services	52,720
500 Other Purchased Services	1,950
600 Supplies	72,250
700 Property	1,000
800 Other Objects	135,575
<b>Total Support Services - Business</b>	<b>896,251</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,251,462
200 Personnel Services - Employee Benefits	886,228
400 Purchased Property Services	1,281,075
500 Other Purchased Services	259,697
600 Supplies	516,500
700 Property	9,500
800 Other Objects	350

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>4,204,812</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	21,001
200 Personnel Services - Employee Benefits	14,190
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	2,906,806
700 Property	25,000
<b>Total Student Transportation Services</b>	<b>2,972,997</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	325,877
200 Personnel Services - Employee Benefits	237,688
300 Purchased Professional and Technical Services	169,480
400 Purchased Property Services	500
500 Other Purchased Services	600
600 Supplies	8,827
700 Property	3,500
800 Other Objects	300
<b>Total Support Services - Central</b>	<b>746,772</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	12,300
<b>Total Other Support Services</b>	<b>12,300</b>
<b>Total Support Services</b>	<b>16,250,305</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	513,198
200 Personnel Services - Employee Benefits	121,231
300 Purchased Professional and Technical Services	85,725
400 Purchased Property Services	25,000
500 Other Purchased Services	136,700
600 Supplies	92,109
700 Property	47,691
800 Other Objects	6,400
<b>Total Student Activities</b>	<b>1,028,054</b>
<b>Total Operation of Non-Instructional Services</b>	<b>1,028,054</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	1,295,384
900 Other Uses of Funds	3,619,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>4,914,384</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	100,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	5,014,384
<b>TOTAL EXPENDITURES</b>	<b>58,767,415</b>

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**Cash and Short-Term Investments**

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	12,500,000	11,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,400,000	2,350,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
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 Cash and Short-Term Investments</b>	<b>14,950,000</b>	<b>13,400,000</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	6,900,000	6,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		



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**Long-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>6,900,000</b>	<b>6,500,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>21,850,000</b>	<b>19,900,000</b>

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

**General Fund**

0510 Bonds Payable	52,848,337	47,733,954
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,133,002	797,897
0540 Accumulated Compensated Absences	1,229,683	1,241,434
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>55,211,022</b>	<b>49,773,285</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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**

55,211,022

49,773,285

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>55,211,022</b>	<b>49,773,285</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	3,696,985
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,052,212
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,699,465
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>13,448,662</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>13,548,662</b>