

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conrad Weiser Area SD	COUNTY : Berks	AUN : 114061103
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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.

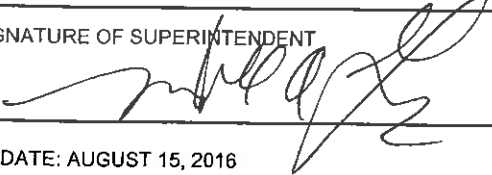
Total Budgeted Expenditures	\$46307305
Ending Unassigned Fund Balance	\$2311717
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.0%

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

**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 : Conrad Weiser Area SD	County : Berks	AUN Number : 114061103
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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 5/12/2016
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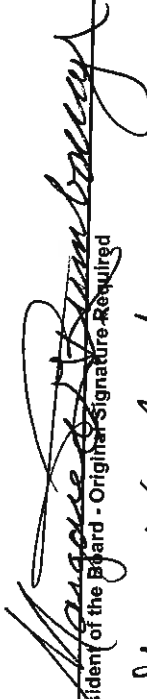
DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

FINAL GENERAL FUND BUDGET

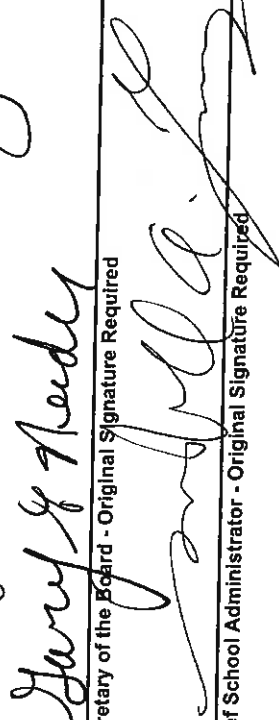
Fiscal Year 2016-2017

General Fund Budget Approval

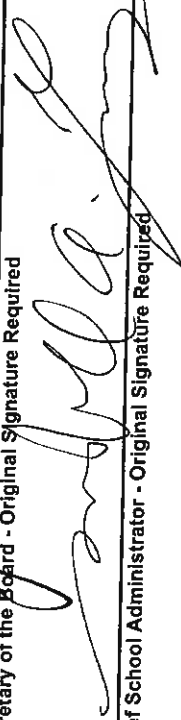
Date of Adoption of the General Fund Budget: 06/15/2016


President of the Board - Original Signature Required

Date 6/15/16


Secretary of the Board - Original Signature Required

Date 6/15/16


Chief School Administrator - Original Signature Required

Date 6/15/16

Robin L Robertson
Contact Person

(610)693-8588 Telephone
Exin : Extension

r_robertson@conradweiser.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	3,648,854	
0840 Assigned Fund Balance	140,000	
0850 Unassigned Fund Balance	2,283,213	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>6,072,067</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	30,188,885	
7000 Revenue from State Sources	14,101,920	
8000 Revenue from Federal Sources	1,562,000	
9000 Other Financing Sources	308,000	
Total Estimated Revenues And Other Financing Sources		<u>46,160,805</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>52,232,872</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	24,874,235
6112 Interim Real Estate Taxes	155,150
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	28,000
6120 Current Per Capita Taxes, Section 679	60,000
6140 Current Act 511 Taxes - Flat Rate Assessments	60,000
6150 Current Act 511 Taxes - Proportional Assessments	2,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	786,500
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	520,000
6910 Rentals	50,000
6960 Services Provided Other Local Governmental Units / LEAs	720,000
6990 Refunds and Other Miscellaneous Revenue	140,000
REVENUE FROM LOCAL SOURCES	30,188,885
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,062,600
7160 Tuition for Orphans Subsidy	300,000
7271 Special Education funds for School-Aged Pupils	1,579,374
7310 Transportation (Pupil and Nonpublic/CS)	870,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	256,890
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,019,026
7505 Ready to Learn Block Grant	370,985
7810 State Share of Social Security and Medicare Taxes	747,920
7820 State Share of Retirement Contributions	2,845,125
REVENUE FROM STATE SOURCES	14,101,920
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	540,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	87,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	865,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,000
REVENUE FROM FEDERAL SOURCES	1,562,000

	<u>Amount</u>
OTHER FINANCING SOURCES	
9330 Capital Projects Fund Transfers	308,000
OTHER FINANCING SOURCES	308,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	46,160,805

AUN: 114061103 Conrad Weiser Area SD

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

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Page - 1 of 3

Act 1 Index (current): 3.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$24,875,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,019,026</u>		
Total Approx. Tax Revenue:	\$25,894,026		
Approx. Tax Levy for Tax Rate Calculation:	\$26,953,750		

	Berks	Lancaster	Total
<hr/>			
2015-16 Data			
a. Assessed Value	\$992,044,300	\$1,447,700	\$993,492,000
b. Real Estate Mills	26.3200	22.6700	
I. 2016-17 Data			
c. 2014 STEB Market Value	\$1,263,211,979	\$1,587,482	\$1,264,799,461
d. Assessed Value	\$992,044,300	\$1,447,700	\$993,492,000
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2015-16 Calculations			
f. 2015-16 Tax Levy	\$26,110,606	\$32,819	\$26,143,425
(a * b)			
2016-17 Calculations			
II. g. Percent of Total Market Value	99.87449%	0.12551%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$26,110,612	\$32,813	\$26,143,425
(f Total * g)			
i. Base Mills Subject to Index	26.3200	22.6700	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	95.91000%	99.00000%	95.91388%
k. Tax Levy Needed	\$26,919,920	\$33,830	\$26,953,750
(Approx. Tax Levy * g)			
I. 2016-17 Real Estate Tax Rate	27.1350	23.3680	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$26,919,122	\$33,830	\$26,952,952
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$25,933,926
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$24,874,235
(n * Est. Pct. Collection)			

AUN: 114061103 Conrad Weiser Area SD

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): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$24,875,000

Amount of Tax Relief for Homestead Exclusions

\$1,019,026

Total Approx. Tax Revenue:

\$25,894,026

Approx. Tax Levy for Tax Rate Calculation:

\$26,953,750

	Berks	Lancaster	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	27.1359	23.3727	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,920,015	\$33,837	\$26,953,852
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,491	\$7,491	
Number of Homestead/Farmstead Properties	5011	7	5018
Median Assessed Value of Homestead Properties			\$107,200

Act 1 Index (current): 3.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	3			
Approx. Tax Revenue from RE Taxes:	\$24,875,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,019,026</u>			
Total Approx. Tax Revenue:	\$25,894,026			
Approx. Tax Levy for Tax Rate Calculation:	\$26,953,750			

	Berks	Lancaster		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,019,026	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$1,019,026

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Berks	992,044,300	27.1350	26,919,122			95.91000%	
Lancaster	1,447,700	23.3680	33,830			99.00000%	
Totals:	993,492,000		26,952,952	- 1,019,026 =	25,933,926 X	95.91388% =	24,874,235

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		60,000
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	60,000
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			60,000
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%	2,370,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	330,000
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
Total Current Act 511 Taxes – Proportional Assessments			2,700,000
Total Act 511, Current Taxes			2,760,000
Act 511 Tax Limit -->		1,264,799,461 X	12
		Market Value	Mills
			15,177,594
			(511 Limit)

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>								
	Berks	26.3200	27.1350	3.10%	Yes	3.1%			
	Lancaster	22.6700	23.3680	3.08%	Yes	3.1%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.1%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%			
6142	Current Act 511 Occupation Taxes - Flat Rate					3.1%			
6143	Current Act 511 Local Services Taxes					3.1%			
6144	Current Act 511 Trailer Taxes					3.1%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.1%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.1%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.1%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%			
6152	Current Act 511 Occupation Taxes					3.1%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%			
6154	Current Act 511 Amusement Taxes					3.1%			
6155	Current Act 511 Business Privilege Taxes					3.1%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.1%			
6157	Current Act 511 Mercantile Taxes					3.1%			
6159	Current Act 511 Taxes, Other Proportional Assessments					3.1%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,519,670
1200 Special Programs - Elementary / Secondary	6,909,450
1300 Vocational Education	1,946,860
1400 Other Instructional Programs - Elementary / Secondary	471,440
Total Instruction	27,847,420
2000 Support Services	
2100 Support Services - Students	1,555,955
2200 Support Services - Instructional Staff	1,296,345
2300 Support Services - Administration	2,231,060
2400 Support Services - Pupil Health	498,070
2500 Support Services - Business	600,225
2600 Operation and Maintenance of Plant Services	3,408,695
2700 Student Transportation Services	2,084,415
2800 Support Services - Central	733,985
2900 Other Support Services	36,000
Total Support Services	12,444,750
3000 Operation of Non-Instructional Services	
3200 Student Activities	921,390
3300 Community Services	8,000
Total Operation of Non-Instructional Services	929,390
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,085,745
Total Other Expenditures and Financing Uses	5,085,745
Total Estimated Expenditures and Other Financing Uses	46,307,305

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,025,995
200 Personnel Services - Employee Benefits	6,693,730
300 Purchased Professional and Technical Services	267,450
400 Purchased Property Services	60,065
500 Other Purchased Services	657,350
600 Supplies	404,125
700 Property	385,000
800 Other Objects	25,955
Total Regular Programs - Elementary / Secondary	18,519,670
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,258,125
200 Personnel Services - Employee Benefits	2,181,200
300 Purchased Professional and Technical Services	450,000
400 Purchased Property Services	1,000
500 Other Purchased Services	953,440
600 Supplies	51,345
700 Property	14,340
Total Special Programs - Elementary / Secondary	6,909,450
1300 Vocational Education	
100 Personnel Services - Salaries	540,605
200 Personnel Services - Employee Benefits	347,455
400 Purchased Property Services	3,700
500 Other Purchased Services	1,006,500
600 Supplies	37,450
700 Property	1,350
800 Other Objects	9,800
Total Vocational Education	1,946,860
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	285,390
200 Personnel Services - Employee Benefits	165,525
500 Other Purchased Services	5,500
600 Supplies	3,025
800 Other Objects	12,000
Total Other Instructional Programs - Elementary / Secondary	471,440
Total Instruction	27,847,420
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	947,545
200 Personnel Services - Employee Benefits	561,115
300 Purchased Professional and Technical Services	13,150
400 Purchased Property Services	4,050

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	11,800
600 Supplies	14,795
700 Property	3,300
800 Other Objects	200
Total Support Services - Students	1,555,955
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	660,420
200 Personnel Services - Employee Benefits	441,760
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	11,975
500 Other Purchased Services	15,490
600 Supplies	140,050
700 Property	16,600
800 Other Objects	4,050
Total Support Services - Instructional Staff	1,296,345
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,199,660
200 Personnel Services - Employee Benefits	701,015
300 Purchased Professional and Technical Services	169,300
400 Purchased Property Services	26,500
500 Other Purchased Services	70,260
600 Supplies	32,025
700 Property	23,000
800 Other Objects	9,300
Total Support Services - Administration	2,231,060
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	296,800
200 Personnel Services - Employee Benefits	182,765
300 Purchased Professional and Technical Services	4,365
400 Purchased Property Services	3,410
500 Other Purchased Services	1,200
600 Supplies	9,300
800 Other Objects	230
Total Support Services - Pupil Health	498,070
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	334,820
200 Personnel Services - Employee Benefits	236,105
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	5,500
500 Other Purchased Services	5,000
600 Supplies	16,000
800 Other Objects	800
Total Support Services - Business	600,225
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,171,290

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	880,955
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	807,500
500 Other Purchased Services	183,250
600 Supplies	275,000
700 Property	85,000
800 Other Objects	1,700
Total Operation and Maintenance of Plant Services	3,408,695
2700 Student Transportation Services	
100 Personnel Services - Salaries	45,000
200 Personnel Services - Employee Benefits	40,115
400 Purchased Property Services	8,000
500 Other Purchased Services	1,986,000
600 Supplies	5,000
800 Other Objects	300
Total Student Transportation Services	2,084,415
2800 Support Services - Central	
100 Personnel Services - Salaries	296,715
200 Personnel Services - Employee Benefits	281,820
300 Purchased Professional and Technical Services	114,000
500 Other Purchased Services	4,950
600 Supplies	36,500
Total Support Services - Central	733,985
2900 Other Support Services	
500 Other Purchased Services	36,000
Total Other Support Services	36,000
Total Support Services	12,444,750
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	451,055
200 Personnel Services - Employee Benefits	217,585
300 Purchased Professional and Technical Services	106,350
400 Purchased Property Services	4,000
500 Other Purchased Services	69,500
600 Supplies	14,550
700 Property	49,350
800 Other Objects	9,000
Total Student Activities	921,390
3300 Community Services	
500 Other Purchased Services	8,000
Total Community Services	8,000
Total Operation of Non-Instructional Services	929,390
5000 Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,292,825
900 Other Uses of Funds	3,792,920
Total Debt Service / Other Expenditures and Financing Uses	5,085,745
Total Other Expenditures and Financing Uses	5,085,745
TOTAL EXPENDITURES	46,307,305

Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	9,300,000	9,000,000
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		
Other Capital Projects Fund	5,950,000	5,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	48,500	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		
Total Cash and Short-Term Investments	15,298,500	14,550,000

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		

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	15,298,500	14,550,000
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Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	36,472,235	32,554,300
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	430,000	450,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	800,000	810,000
0599 Other Long-Term Liabilities		

Total General Fund	\$37,702,235	\$33,814,300
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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

\$37,702,235

\$33,814,300

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	\$37,702,235	\$33,814,300
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,473,850
0840 Assigned Fund Balance	140,000
0850 Unassigned Fund Balance	2,311,717
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,925,567

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,925,567
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