

# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

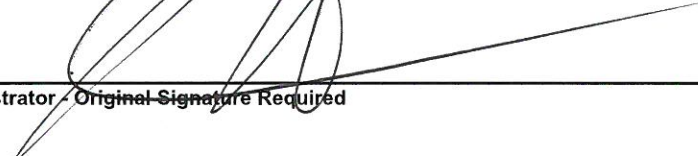
Date of Adoption of the General Fund Budget: 05/09/2016

  
\_\_\_\_\_  
President of the Board - Original Signature Required

5-26-2016  
Date

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

5-20-2016  
Date

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

5-20-2016  
Date

CHRISTINA BASON

(570)759-6400 Extn :3519

Contact Person

Telephone Extension

CBASON@BERWICKSD.ORG

Email Address

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

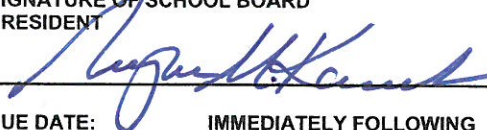
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Berwick Area SD	<b>County :</b> Columbia	<b>AUN Number :</b> 116191103
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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> 5-26-2016
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Berwick Area SD	COUNTY : Columbia	AUN : 116191103
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To 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)?

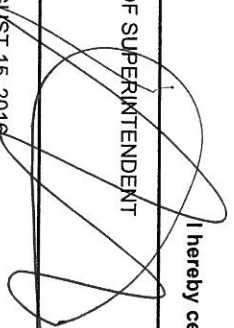
Yes  No

Yes, see information below, taken from the 2016-2017 General Fund Budget.

Total Budgeted Expenditures	\$51072474
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 5-25-2016
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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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	23,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>23,000,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	19,513,520
7000 Revenue from State Sources	23,374,674
8000 Revenue from Federal Sources	1,360,667
9000 Other Financing Sources	6,750,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>50,998,861</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>73,998,861</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	15,150,385
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	22,000
6114 Payments in Lieu of Current Taxes - State / Local	12,000
6140 Current Act 511 Taxes - Flat Rate Assessments	42,500
6150 Current Act 511 Taxes - Proportional Assessments	2,175,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,174,000
6500 Earnings on Investments	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	644,715
6910 Rentals	60,620
6920 Contributions and Donations from Private Sources	35,000
6940 Tuition from Patrons	59,300
6990 Refunds and Other Miscellaneous Revenue	38,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>19,513,520</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	14,241,053
7160 Tuition for Orphans Subsidy	42,000
7271 Special Education funds for School-Aged Pupils	2,216,651
7310 Transportation (Pupil and Nonpublic/CS)	726,517
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	741,306
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340 State Property Tax Reduction Allocation	1,094,786
7501 PA Accountability Grants	471,465
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	132,000
7810 State Share of Social Security and Medicare Taxes	741,834
7820 State Share of Retirement Contributions	2,912,062
<b>REVENUE FROM STATE SOURCES</b>	<b>23,374,674</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	878,434
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	152,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	16,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	279,233

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	35,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>1,360,667</b>
<b>OTHER FINANCING SOURCES</b>	
9500 Capital Contributions	6,750,000
<b>OTHER FINANCING SOURCES</b>	<b>6,750,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>50,998,861</b>

Act 1 Index (current): 3.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$15,152,187

Amount of Tax Relief for Homestead Exclusions

\$1,094,786

Total Approx. Tax Revenue:

\$16,246,973

Approx. Tax Levy for Tax Rate Calculation:

\$17,911,259

	Columbia	Luzerne	Total
<b>2015-16 Data</b>			
a. Assessed Value	\$199,236,987	\$731,537,900	\$930,774,887
b. Real Estate Mills	44.7500	11.3000	
<b>I. 2016-17 Data</b>			
c. 2014 STEB Market Value	\$576,630,406	\$547,612,501	\$1,124,242,907
d. Assessed Value	\$207,687,920	\$762,519,400	\$970,207,320
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2015-16 Calculations</b>			
f. 2015-16 Tax Levy	\$8,915,855	\$8,266,378	\$17,182,233
(a * b)			
<b>2016-17 Calculations</b>			
g. Percent of Total Market Value	51.29055%	48.70945%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$8,812,862	\$8,369,371	\$17,182,233
(f Total * g)			
i. Base Mills Subject to Index	44.7500	11.4407	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	94.00000%	86.00000%	90.10324%
k. Tax Levy Needed	\$9,186,783	\$8,724,476	\$17,911,259
(Approx. Tax Levy * g)			
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>44.2300</b>	<b>11.4400</b>	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$9,186,037	\$8,723,222	\$17,909,259
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$16,814,473
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$15,150,385
(n * Est. Pct. Collection)			

AUN: 116191103 Berwick Area SD

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

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Act 1 Index (current): 3.4%

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Approx. Tax Levy for Tax Rate Calculation:

\$17,911,259

Columbia

Luzerne

Total

**Index Maximums**

p. Maximum Mills Based On Index

46.2715

11.8296

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$9,610,032

\$9,020,299

\$18,630,331

IV.

(p / 1000 \* d)

s. Millage Rate within Index?

Yes

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

\$0

(t \* Est. Pct. Collection)

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead

\$4,234

\$16,477

V.

Number of Homestead/Farmstead Properties

3395

2489

5884

Median Assessed Value of Homestead Properties

\$120,900



AUN: 116191103 Berwick Area SD

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

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Act 1 Index (current): 3.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$15,152,187

Amount of Tax Relief for Homestead Exclusions

\$1,094,786

Total Approx. Tax Revenue:

\$16,246,973

Approx. Tax Levy for Tax Rate Calculation:

\$17,911,259

Columbia

Luzerne

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,094,786

Lowering RE Tax Rate

\$0

\$1,094,786

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$1,094,786**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Columbia	207,687,920	44.2300	9,186,037			94.00000%	
Luzerne	762,519,400	11.4400	8,723,222			86.00000%	
<b>Totals:</b>	<b>970,207,320</b>		<b>17,909,259</b>	<b>1,094,786</b>	<b>=</b>	<b>90.10324%</b>	<b>= 15,150,385</b>

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00			0
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	42,500	42,500
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>42,500</b>	<b>42,500</b>
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,000,000	2,000,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	175,000	175,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,175,000</b>	<b>2,175,000</b>
<b>Total Act 511, Current Taxes</b>				<b>2,217,500</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,124,242,907 X</b>	<b>12</b>	<b>13,490,915</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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>									
	Columbia	44.7500	44.2300	-1.15%	Yes	3.4%				
	Luzerne	11.4407	11.4400	0.01%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$0.00	-100.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	-100.00%	Yes	3.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$0.00	-100.00%	Yes	3.4%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$5.00	-50.00%	Yes	3.4%				
6144	Current Act 511 Trailer Taxes					3.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6152	Current Act 511 Occupation Taxes					3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6154	Current Act 511 Amusement Taxes					3.4%				
6155	Current Act 511 Business Privilege Taxes					3.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.4%				
6157	Current Act 511 Mercantile Taxes					3.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.4%				

LEA : 116191103 Berwick Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	19,105,704
1200 Special Programs - Elementary / Secondary	6,271,207
1300 Vocational Education	2,449,718
1400 Other Instructional Programs - Elementary / Secondary	28,031
1500 Nonpublic School Programs	25,993
<b>Total Instruction</b>	<b>27,880,653</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,785,158
2200 Support Services - Instructional Staff	927,376
2300 Support Services - Administration	1,839,769
2400 Support Services - Pupil Health	579,708
2500 Support Services - Business	601,236
2600 Operation and Maintenance of Plant Services	3,891,118
2700 Student Transportation Services	1,560,098
2800 Support Services - Central	1,740,156
<b>Total Support Services</b>	<b>12,924,619</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	84,637
3300 Community Services	22,400
<b>Total Operation of Non-Instructional Services</b>	<b>107,037</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	6,750,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>6,750,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,181,665
5200 Interfund Transfers - Out	675,000
5900 Budgetary Reserve	553,500
<b>Total Other Expenditures and Financing Uses</b>	<b>3,410,165</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>51,072,474</b>



<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	10,582,138
200 Personnel Services - Employee Benefits	7,493,489
300 Purchased Professional and Technical Services	125,634
400 Purchased Property Services	500
500 Other Purchased Services	583,243
600 Supplies	301,000
700 Property	17,000
800 Other Objects	2,700
<b>Total Regular Programs - Elementary / Secondary</b>	<b>19,105,704</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,434,678
200 Personnel Services - Employee Benefits	2,105,735
300 Purchased Professional and Technical Services	138,700
500 Other Purchased Services	529,250
600 Supplies	61,844
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>6,271,207</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	451,141
200 Personnel Services - Employee Benefits	260,838
300 Purchased Professional and Technical Services	1,700
400 Purchased Property Services	750
500 Other Purchased Services	1,712,489
600 Supplies	22,800
<b>Total Vocational Education</b>	<b>2,449,718</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	18,350
200 Personnel Services - Employee Benefits	7,181
600 Supplies	2,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>28,031</b>
<b>1500 Nonpublic School Programs</b>	
100 Personnel Services - Salaries	18,774
200 Personnel Services - Employee Benefits	7,219
<b>Total Nonpublic School Programs</b>	<b>25,993</b>
<b>Total Instruction</b>	<b>27,880,653</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,097,887
200 Personnel Services - Employee Benefits	664,631
300 Purchased Professional and Technical Services	6,595
500 Other Purchased Services	1,635

<u>Description</u>	<u>Amount</u>
600 Supplies	12,500
700 Property	1,500
800 Other Objects	410
<b>Total Support Services - Students</b>	<b>1,785,158</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	463,487
200 Personnel Services - Employee Benefits	244,579
300 Purchased Professional and Technical Services	31,900
500 Other Purchased Services	9,950
600 Supplies	173,760
700 Property	2,500
800 Other Objects	1,200
<b>Total Support Services - Instructional Staff</b>	<b>927,376</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,054,743
200 Personnel Services - Employee Benefits	628,976
300 Purchased Professional and Technical Services	95,500
500 Other Purchased Services	32,350
600 Supplies	18,900
700 Property	2,000
800 Other Objects	7,300
<b>Total Support Services - Administration</b>	<b>1,839,769</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	342,279
200 Personnel Services - Employee Benefits	235,179
300 Purchased Professional and Technical Services	1,800
500 Other Purchased Services	450
<b>Total Support Services - Pupil Health</b>	<b>579,708</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	349,910
200 Personnel Services - Employee Benefits	213,376
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	3,450
600 Supplies	6,500
700 Property	2,500
800 Other Objects	500
<b>Total Support Services - Business</b>	<b>601,236</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,333,475
200 Personnel Services - Employee Benefits	958,943
300 Purchased Professional and Technical Services	122,000
400 Purchased Property Services	683,700
500 Other Purchased Services	269,250
600 Supplies	497,750
700 Property	25,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>3,891,118</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	5,304
200 Personnel Services - Employee Benefits	2,794
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	1,535,000
600 Supplies	2,000
<b>Total Student Transportation Services</b>	<b>1,560,098</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	234,213
200 Personnel Services - Employee Benefits	141,513
300 Purchased Professional and Technical Services	335,150
500 Other Purchased Services	38,000
600 Supplies	434,489
700 Property	556,791
<b>Total Support Services - Central</b>	<b>1,740,156</b>
<b>Total Support Services</b>	<b>12,924,619</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	4,060
200 Personnel Services - Employee Benefits	1,530
300 Purchased Professional and Technical Services	47,236
400 Purchased Property Services	6,100
500 Other Purchased Services	14,300
600 Supplies	11,111
800 Other Objects	300
<b>Total Student Activities</b>	<b>84,637</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	2,500
600 Supplies	19,900
<b>Total Community Services</b>	<b>22,400</b>
<b>Total Operation of Non-Instructional Services</b>	<b>107,037</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	6,750,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>6,750,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>6,750,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	508,762
900 Other Uses of Funds	1,672,903

<u>Description</u>	<u>Amount</u>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>2,181,665</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	675,000
<b>Total Interfund Transfers - Out</b>	<b>675,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	553,500
<b>Total Budgetary Reserve</b>	<b>553,500</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>3,410,165</b>
<b>TOTAL EXPENDITURES</b>	<b>51,072,474</b>



**Cash and Short-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
General Fund	23,000,000	11,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	65,000	65,000
Child Care Operations Fund		
Other Enterprise Funds	1,000	1,000
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>23,071,000</b>	<b>11,571,000</b>

**Long-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
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		
<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>23,071,000</b>	<b>11,571,000</b>

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

**General 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 General Fund**

**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)

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**

**Short-Term Payables**

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	24,346,333	22,197,695
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>24,346,333</b>	<b>24,346,333</b>
<b>TOTAL INDEBTEDNESS</b>	<b>24,346,333</b>	<b>22,197,695</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	22,926,387
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>22,926,387</b>
<b>5900 Budgetary Reserve</b>	<b>553,500</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>23,479,887</b>