

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

24 PS 6-688

(10/2010)

|  |                              |                           |
|--|------------------------------|---------------------------|
| <b>SCHOOL DISTRICT :</b><br>Pequea Valley SD | <b>COUNTY :</b><br>Lancaster | <b>AUN :</b><br>113365303 |
|--|------------------------------|---------------------------|

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<br>(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  | \$35538464 |
| Ending Unassigned Fund Balance   | \$2048600  |
| Ending Unassigned Fund Balance as a percentage<br>(%) of Total Budgeted Expenditures | 5.8%       |

The Estimated Ending Unassigned Fund Balance is within the allowable limits.      Yes       No

I hereby certify that the above information is accurate and complete.

|   |                        |
|---|------------------------|
| <b>SIGNATURE OF SUPERINTENDENT</b><br> | <b>DATE</b><br>6/29/16 |
|---|------------------------|

DUE DATE: AUGUST 15, 2016

# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

*[Signature]*

Date

*6/19/2016*

Secretary of the Board - Original Signature Required

*[Signature]*

Date

*6/19/2016*

Chief School Administrator - Original Signature Required

*[Signature]*

Date

*6/19/2016*

John Bowden

(717)768-5533

Extn :

Contact Person

Telephone

Extension

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Email Address

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(10/2010)

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|                             |      |
|-----------------------------|------|
| SIGNATURE OF SUPERINTENDENT | DATE |
|-----------------------------|------|

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   | 127,858                  |
| 0820 Restricted Fund Balance   |                          |
| 0830 Committed Fund Balance  | 8,200,000                |
| 0840 Assigned Fund Balance   |                          |
| 0850 Unassigned Fund Balance   | 2,898,721                |
| <b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b> | <b><u>11,098,721</u></b> |
| <b>Estimated Revenues And Other Financing Sources</b>  |                          |
| 6000 Revenue from Local Sources  | 25,786,356               |
| 7000 Revenue from State Sources  | 7,751,030                |
| 8000 Revenue from Federal Sources  | 1,150,957                |
| 9000 Other Financing Sources   |                          |
| <b>Total Estimated Revenues And Other Financing Sources</b>  | <b><u>34,688,343</u></b> |
| <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>   | <b><u>45,787,064</u></b> |

|   | <u>Amount</u>     |
|---|-------------------|
| <b>REVENUE FROM LOCAL SOURCES</b>   |                   |
| 6111 Current Real Estate Taxes  | 21,943,756        |
| 6112 Interim Real Estate Taxes  | 150,000           |
| 6113 Public Utility Realty Taxes  | 24,000            |
| 6114 Payments in Lieu of Current Taxes - State / Local  | 1,000             |
| 6150 Current Act 511 Taxes - Proportional Assessments   | 2,411,000         |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA                                      | 700,000           |
| 6500 Earnings on Investments  | 20,000            |
| 6700 Revenues from LEA Activities   | 25,600            |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds                                  | 350,000           |
| 6910 Rentals  | 3,500             |
| 6940 Tuition from Patrons   | 135,000           |
| 6990 Refunds and Other Miscellaneous Revenue  | 22,500            |
| <b>REVENUE FROM LOCAL SOURCES</b>   | <b>25,786,356</b> |
| <b>REVENUE FROM STATE SOURCES</b>   |                   |
| 7110 Basic Education Funding  | 2,688,022         |
| 7160 Tuition for Orphans Subsidy  | 75,000            |
| 7271 Special Education funds for School-Aged Pupils   | 854,735           |
| 7310 Transportation (Pupil and Nonpublic/CS)  | 1,071,201         |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy                        | 341,723           |
| 7330 Health Services (Medical, Dental, Nurse, Act 25)   | 41,715            |
| 7340 State Property Tax Reduction Allocation  | 374,391           |
| 7505 Ready to Learn Block Grant   | 113,000           |
| 7810 State Share of Social Security and Medicare Taxes  | 465,323           |
| 7820 State Share of Retirement Contributions  | 1,725,920         |
| <b>REVENUE FROM STATE SOURCES</b>   | <b>7,751,030</b>  |
| <b>REVENUE FROM FEDERAL SOURCES</b>   |                   |
| 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged                  | 1,000,419         |
| 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals | 150,538           |
| <b>REVENUE FROM FEDERAL SOURCES</b>   | <b>1,150,957</b>  |
| <b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>   | <b>34,688,343</b> |

Act 1 Index (current): 2.4%

Calculation Method:

Rate

|   |                  |
|---|------------------|
| Approx. Tax Revenue from RE Taxes:            | \$21,943,756     |
| Amount of Tax Relief for Homestead Exclusions | <u>\$374,391</u> |
| Total Approx. Tax Revenue:                    | \$22,318,147     |
| Approx. Tax Levy for Tax Rate Calculation:    | \$23,473,082     |

Lancaster

Total

| 2015-16 Data  |                 |                 |
|---|-----------------|-----------------|
| a. Assessed Value                                     | \$1,274,636,900 | \$1,274,636,900 |
| b. Real Estate Mills                                  | 17.4735         |                 |
| <b>I. 2016-17 Data</b>                                |                 |                 |
| c. 2014 STEB Market Value                             | \$1,473,310,659 | \$1,473,310,659 |
| d. Assessed Value                                     | \$1,295,302,400 | \$1,295,302,400 |
| e. Assessed Value of New Constr/ Renov                | \$0             | \$0             |
| <b>2015-16 Calculations</b>                           |                 |                 |
| f. 2015-16 Tax Levy                                   | \$22,272,368    | \$22,272,368    |
| (a * b)   |                 |                 |
| <b>2016-17 Calculations</b>                           |                 |                 |
| g. Percent of Total Market Value                      | 100.00000%      | 100.00000%      |
| h. Rebalanced 2015-16 Tax Levy                        | \$22,272,368    | \$22,272,368    |
| (f Total * g)   |                 |                 |
| i. Base Mills Subject to Index                        | 17.4735         |                 |
| (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                | 95.00000%       | 95.00000%       |
| k. Tax Levy Needed                                    | \$23,473,082    | \$23,473,082    |
| (Approx. Tax Levy * g)                                |                 |                 |
| <b>I. 2016-17 Real Estate Tax Rate</b>                | <b>18.1217</b>  |                 |
| (k / d * 1000)  |                 |                 |
| III. m. Tax Levy Generated by Mills                   | \$23,473,082    | \$23,473,082    |
| (l / 1000 * d)  |                 |                 |
| n. Tax Levy minus Tax Relief for Homestead Exclusions |                 | \$23,098,691    |
| (m - Amount of Tax Relief for Homestead Exclusions)   |                 |                 |
| o. Net Tax Revenue Generated By Mills                 |                 | \$21,943,756    |
| (n * Est. Pct. Collection)                            |                 |                 |

Act 1 Index (current): 2.4%

Calculation Method:

Rate

|   |                  |  |
|---|------------------|--|
| Approx. Tax Revenue from RE Taxes:            | \$21,943,756     |  |
| Amount of Tax Relief for Homestead Exclusions | <u>\$374,391</u> |  |
| Total Approx. Tax Revenue:                    | \$22,318,147     |  |
| Approx. Tax Levy for Tax Rate Calculation:    | \$23,473,082     |  |

Lancaster

Total

**Index Maximums**

|   |              |              |
|---|--------------|--------------|
| p. Maximum Mills Based On Index<br>(i * (1 + Index))            | 17.8928      |              |
| q. Mills In Excess of Index<br>(if (l > p), (l - p))            | 0.2289       |              |
| r. Maximum Tax Levy Based On Index<br>(p / 1000 * d)            | \$23,176,587 | \$23,176,587 |
| IV. s. Millage Rate within Index?<br>(If l > p Then No)         | No           |              |
| t. Tax Levy In Excess of Index<br>(if (m > r), (m - r))         | \$296,495    | \$296,495    |
| u. Tax Revenue In Excess of Index<br>(t * Est. Pct. Collection) | \$281,670    | \$281,670    |

**Information Related to Property Tax Relief**

|   |         |           |
|---|---------|-----------|
| V. Assessed Value Exclusion per Homestead     | \$5,105 |           |
| Number of Homestead/Farmstead Properties      | 4048    | 4048      |
| Median Assessed Value of Homestead Properties |         | \$166,600 |

Act 1 Index (current): 2.4%

|  |                         |
|--|-------------------------|
| <b>Calculation Method:</b>                           | <b>Rate</b>             |
| <b>Approx. Tax Revenue from RE Taxes:</b>            | <b>\$21,943,756</b>     |
| <b>Amount of Tax Relief for Homestead Exclusions</b> | <b><u>\$374,391</u></b> |
| <b>Total Approx. Tax Revenue:</b>                    | <b>\$22,318,147</b>     |
| <b>Approx. Tax Levy for Tax Rate Calculation:</b>    | <b>\$23,473,082</b>     |
|  | <b>Lancaster</b>        |

**Total**

---

|   |           |                      |     |                  |
|---|-----------|----------------------|-----|------------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions            | \$374,391 | Lowering RE Tax Rate | \$0 | \$374,391        |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0       |                      |     | \$0              |
| <b>Amount of Tax Relief from State/Local Sources</b>                              |           |                      |     | <b>\$374,391</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> |                  |          |                   |
|--------------------|-------------------------------|--------------------------|------------------------------------|--|--|--------------------------|---|------------------|----------|-------------------|
| Lancaster          | 1,295,302,400                 | 18.1217                  | 23,473,082                         |  |  | 95.00000%                |   |                  |          |                   |
| <b>Totals:</b>     | <b>1,295,302,400</b>          |                          | <b>23,473,082</b>                  | <b>374,391</b>                                       | <b>=</b>                                   | <b>23,098,691</b>        | <b>X</b>                                  | <b>95.00000%</b> | <b>=</b> | <b>21,943,756</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                     | 0.500%      | 0.000%                       | 2,161,000       | 2,161,000                |
| 6152 Current Act 511 Occupation Taxes                        | 0.000       | 0.000                        | 0               | 0                        |
| 6153 Current Act 511 Real Estate Transfer Taxes              | 1.000%      | 0.000%                       | 250,000         | 250,000                  |
| 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 2,411,000 2,411,000**

**Total Act 511, Current Taxes 2,411,000**

|                                 |                      |          |              |                    |
|---------------------------------|----------------------|----------|--------------|--------------------|
| <b>Act 511 Tax Limit --&gt;</b> | <b>1,473,310,659</b> | <b>X</b> | <b>12</b>    | <b>17,679,728</b>  |
|                                 | <b>Market Value</b>  |          | <b>Mills</b> | <b>(511 Limit)</b> |

| Tax Function | Description   | Tax Rate Charged in: |         |                        |                             | Index | Additional Tax Rate Charged in: |         | 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 |       | 2015-16 (Rebalanced)            | 2016-17 |                        |                             |
| 6111         | <u>Current Real Estate Taxes</u><br>Lancaster   | 17.4735              | 18.1217 | 3.71%                  | No                          | 2.4%  |                                 |         |                        |                             |
| 6120         | Current Per Capita Taxes, Section 679<br><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<br><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  | 1.000%               | 1.000%  | 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%  |                                 |         |                        |                             |

| <u>Description</u>   | <u>Amount</u>     |
|--|-------------------|
| <b>1000 Instruction</b>                                      |                   |
| 1100 Regular Programs - Elementary / Secondary               | 13,431,566        |
| 1200 Special Programs - Elementary / Secondary               | 3,881,280         |
| 1300 Vocational Education                                    | 907,697           |
| 1400 Other Instructional Programs - Elementary / Secondary   | 134,393           |
| 1500 Nonpublic School Programs                               | 35,000            |
| <b>Total Instruction</b>                                     | <b>18,389,936</b> |
| <b>2000 Support Services</b>                                 |                   |
| 2100 Support Services - Students                             | 1,576,603         |
| 2200 Support Services - Instructional Staff                  | 1,965,607         |
| 2300 Support Services - Administration                       | 2,058,346         |
| 2400 Support Services - Pupil Health                         | 387,371           |
| 2500 Support Services - Business                             | 595,079           |
| 2600 Operation and Maintenance of Plant Services             | 2,882,057         |
| 2700 Student Transportation Services                         | 2,155,731         |
| 2800 Support Services - Central                              | 226,216           |
| 2900 Other Support Services                                  | 25,500            |
| <b>Total Support Services</b>                                | <b>11,872,510</b> |
| <b>3000 Operation of Non-Instructional Services</b>          |                   |
| 3200 Student Activities                                      | 709,891           |
| 3300 Community Services                                      | 18,582            |
| <b>Total Operation of Non-Instructional Services</b>         | <b>728,473</b>    |
| <b>5000 Other Expenditures and Financing Uses</b>            |                   |
| 5200 Interfund Transfers - Out                               | 4,147,545         |
| 5900 Budgetary Reserve                                       | 400,000           |
| <b>Total Other Expenditures and Financing Uses</b>           | <b>4,547,545</b>  |
| <b>Total Estimated Expenditures and Other Financing Uses</b> | <b>35,538,464</b> |

| <u>Description</u>   | <u>Amount</u>     |
|--|-------------------|
| <b>1000 Instruction</b>  |                   |
| <b>1100 Regular Programs - Elementary / Secondary</b>              |                   |
| 100 Personnel Services - Salaries                                  | 6,703,031         |
| 200 Personnel Services - Employee Benefits                         | 4,121,783         |
| 300 Purchased Professional and Technical Services                  | 1,017,827         |
| 400 Purchased Property Services                                    | 111,740           |
| 500 Other Purchased Services                                       | 892,000           |
| 600 Supplies   | 585,185           |
| <b>Total Regular Programs - Elementary / Secondary</b>             | <b>13,431,566</b> |
| <b>1200 Special Programs - Elementary / Secondary</b>              |                   |
| 100 Personnel Services - Salaries                                  | 1,046,825         |
| 200 Personnel Services - Employee Benefits                         | 640,632           |
| 300 Purchased Professional and Technical Services                  | 1,045,000         |
| 400 Purchased Property Services                                    | 27,000            |
| 500 Other Purchased Services                                       | 1,115,223         |
| 600 Supplies   | 4,600             |
| 800 Other Objects  | 2,000             |
| <b>Total Special Programs - Elementary / Secondary</b>             | <b>3,881,280</b>  |
| <b>1300 Vocational Education</b>                                   |                   |
| 100 Personnel Services - Salaries                                  | 116,868           |
| 200 Personnel Services - Employee Benefits                         | 71,521            |
| 500 Other Purchased Services                                       | 660,000           |
| 600 Supplies   | 3,800             |
| 800 Other Objects  | 55,508            |
| <b>Total Vocational Education</b>                                  | <b>907,697</b>    |
| <b>1400 Other Instructional Programs - Elementary / Secondary</b>  |                   |
| 100 Personnel Services - Salaries                                  | 72,453            |
| 200 Personnel Services - Employee Benefits                         | 44,340            |
| 300 Purchased Professional and Technical Services                  | 1,100             |
| 500 Other Purchased Services                                       | 15,700            |
| 600 Supplies   | 800               |
| <b>Total Other Instructional Programs - Elementary / Secondary</b> | <b>134,393</b>    |
| <b>1500 Nonpublic School Programs</b>                              |                   |
| 300 Purchased Professional and Technical Services                  | 35,000            |
| <b>Total Nonpublic School Programs</b>                             | <b>35,000</b>     |
| <b>Total Instruction</b>   | <b>18,389,936</b> |
| <b>2000 Support Services</b>                                       |                   |
| <b>2100 Support Services - Students</b>                            |                   |
| 100 Personnel Services - Salaries                                  | 952,156           |
| 200 Personnel Services - Employee Benefits                         | 582,697           |
| 300 Purchased Professional and Technical Services                  | 1,000             |
| 500 Other Purchased Services                                       | 25,800            |
| 600 Supplies   | 13,450            |

| <u>Description</u>   | <u>Amount</u>    |
|--|------------------|
| 800 Other Objects  | 1,500            |
| <b>Total Support Services - Students</b>                       | <b>1,576,603</b> |
| <b>2200 <u>Support Services - Instructional Staff</u></b>      |                  |
| 100 Personnel Services - Salaries                              | 594,939          |
| 200 Personnel Services - Employee Benefits                     | 561,314          |
| 300 Purchased Professional and Technical Services              | 65,000           |
| 400 Purchased Property Services                                | 124,375          |
| 500 Other Purchased Services                                   | 64,400           |
| 600 Supplies   | 143,429          |
| 700 Property   | 410,300          |
| 800 Other Objects  | 1,850            |
| <b>Total Support Services - Instructional Staff</b>            | <b>1,965,607</b> |
| <b>2300 <u>Support Services - Administration</u></b>           |                  |
| 100 Personnel Services - Salaries                              | 1,133,373        |
| 200 Personnel Services - Employee Benefits                     | 698,397          |
| 300 Purchased Professional and Technical Services              | 107,500          |
| 500 Other Purchased Services                                   | 26,800           |
| 600 Supplies   | 38,276           |
| 800 Other Objects  | 54,000           |
| <b>Total Support Services - Administration</b>                 | <b>2,058,346</b> |
| <b>2400 <u>Support Services - Pupil Health</u></b>             |                  |
| 100 Personnel Services - Salaries                              | 148,131          |
| 200 Personnel Services - Employee Benefits                     | 90,653           |
| 300 Purchased Professional and Technical Services              | 139,187          |
| 500 Other Purchased Services                                   | 500              |
| 600 Supplies   | 8,900            |
| <b>Total Support Services - Pupil Health</b>                   | <b>387,371</b>   |
| <b>2500 <u>Support Services - Business</u></b>                 |                  |
| 100 Personnel Services - Salaries                              | 348,689          |
| 200 Personnel Services - Employee Benefits                     | 214,590          |
| 400 Purchased Property Services                                | 500              |
| 500 Other Purchased Services                                   | 1,300            |
| 600 Supplies   | 15,000           |
| 800 Other Objects  | 15,000           |
| <b>Total Support Services - Business</b>                       | <b>595,079</b>   |
| <b>2600 <u>Operation and Maintenance of Plant Services</u></b> |                  |
| 100 Personnel Services - Salaries                              | 642,120          |
| 200 Personnel Services - Employee Benefits                     | 394,162          |
| 300 Purchased Professional and Technical Services              | 72,000           |
| 400 Purchased Property Services                                | 1,061,260        |
| 500 Other Purchased Services                                   | 215,500          |
| 600 Supplies   | 471,915          |
| 700 Property   | 22,500           |
| 800 Other Objects  | 2,600            |
| <b>Total Operation and Maintenance of Plant Services</b>       | <b>2,882,057</b> |

| <u>Description</u>   | <u>Amount</u>     |
|--|-------------------|
| <b>2700 <u>Student Transportation Services</u></b>         |                   |
| 100 Personnel Services - Salaries                          | 46,967            |
| 200 Personnel Services - Employee Benefits                 | 28,743            |
| 500 Other Purchased Services                               | 2,077,521         |
| 600 Supplies   | 2,500             |
| <b>Total Student Transportation Services</b>               | <b>2,155,731</b>  |
| <b>2800 <u>Support Services - Central</u></b>              |                   |
| 100 Personnel Services - Salaries                          | 47,794            |
| 200 Personnel Services - Employee Benefits                 | 23,763            |
| 300 Purchased Professional and Technical Services          | 86,450            |
| 500 Other Purchased Services                               | 57,609            |
| 600 Supplies   | 2,500             |
| 800 Other Objects  | 8,100             |
| <b>Total Support Services - Central</b>                    | <b>226,216</b>    |
| <b>2900 <u>Other Support Services</u></b>                  |                   |
| 500 Other Purchased Services                               | 25,500            |
| <b>Total Other Support Services</b>                        | <b>25,500</b>     |
| <b>Total Support Services</b>                              | <b>11,872,510</b> |
| <b>3000 <u>Operation of Non-Instructional Services</u></b> |                   |
| <b>3200 <u>Student Activities</u></b>                      |                   |
| 100 Personnel Services - Salaries                          | 338,413           |
| 200 Personnel Services - Employee Benefits                 | 194,680           |
| 300 Purchased Professional and Technical Services          | 36,130            |
| 400 Purchased Property Services                            | 6,720             |
| 500 Other Purchased Services                               | 76,810            |
| 600 Supplies   | 25,126            |
| 700 Property   | 26,642            |
| 800 Other Objects  | 5,370             |
| <b>Total Student Activities</b>                            | <b>709,891</b>    |
| <b>3300 <u>Community Services</u></b>                      |                   |
| 100 Personnel Services - Salaries                          | 9,256             |
| 200 Personnel Services - Employee Benefits                 | 5,326             |
| 600 Supplies   | 2,000             |
| 800 Other Objects  | 2,000             |
| <b>Total Community Services</b>                            | <b>18,582</b>     |
| <b>Total Operation of Non-Instructional Services</b>       | <b>728,473</b>    |
| <b>5000 <u>Other Expenditures and Financing Uses</u></b>   |                   |
| <b>5200 <u>Interfund Transfers - Out</u></b>               |                   |
| 900 Other Uses of Funds                                    | 4,147,545         |
| <b>Total Interfund Transfers - Out</b>                     | <b>4,147,545</b>  |
| <b>5900 <u>Budgetary Reserve</u></b>                       |                   |
| 800 Other Objects  | 400,000           |

| <u>Description</u>                          | <u>Amount</u>     |
|---|-------------------|
| Total Budgetary Reserve                     | 400,000           |
| Total Other Expenditures and Financing Uses | 4,547,545         |
| <b>TOTAL EXPENDITURES</b>                   | <b>35,538,464</b> |

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**Cash and Short-Term Investments**

|  | <b><u>06/30/2016 Estimate</u></b> | <b><u>06/30/2017 Projection</u></b> |
|--|-----------------------------------|-------------------------------------|
| General Fund   | 12,215,900                        | 11,500,000                          |
| Public Purpose (Expendable) Trust Fund                       |                                   |                                     |
| Other Comptroller-Approved Special Revenue Funds             |                                   |                                     |
| Athletic / School-Sponsored Extra Curricular Activities Fund |                                   |                                     |
| Capital Reserve Fund - § 690, §1850                          |                                   |                                     |
| Capital Reserve Fund - § 1431                                |                                   |                                     |
| Other Capital Projects Fund                                  | 2,822,100                         | 2,800,000                           |
| Debt Service Fund  |                                   |                                     |
| Food Service / Cafeteria Operations Fund                     | 237,850                           | 215,000                             |
| Child Care Operations Fund                                   |                                   |                                     |
| Other Enterprise Funds                                       |                                   |                                     |
| Internal Service Fund  | 1,557,500                         | 1,350,000                           |
| Private Purpose Trust Fund                                   |                                   |                                     |
| Investment Trust Fund  |                                   |                                     |
| Pension Trust Fund   |                                   |                                     |
| Activity Fund  | 57,100                            | 52,000                              |
| Other Agency Fund  |                                   |                                     |
| Permanent Fund   |                                   |                                     |
| <b>Total Cash and Short-Term Investments</b>                 | <b>16,890,450</b>                 | <b>15,917,000</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  |                                   |                                     |



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Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

16,890,450

15,917,000

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**

**06/30/2016 Estimate**

**06/30/2017 Projection**

|  |                    |                    |
|--|--------------------|--------------------|
| General Fund   | 4,013,356          | 4,182,981          |
| 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>\$4,013,356</b> | <b>\$4,182,981</b> |
| <b>TOTAL INDEBTEDNESS</b>                                    | <b>\$4,013,356</b> | <b>\$4,182,981</b> |

| Account Description  | Amounts             |
|--|---------------------|
| 0810 Nonspendable Fund Balance   | 127,858             |
| 0820 Restricted Fund Balance   |                     |
| 0830 Committed Fund Balance  | 8,200,000           |
| 0840 Assigned Fund Balance   |                     |
| 0850 Unassigned Fund Balance   | 2,048,600           |
| <b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>                               | <b>\$10,248,600</b> |
| <b>5900 Budgetary Reserve</b>  | <b>400,000</b>      |
| <b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b> | <b>\$10,776,458</b> |