

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

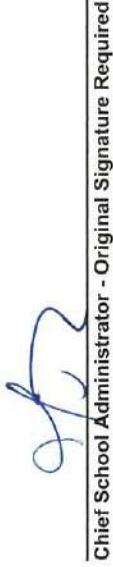
Date of Adoption of the General Fund Budget: 06/27/2016



President of the Board - Original Signature Required6-27-16

Date

Secretary of the Board - Original Signature Required6-27-16

Date

Chief School Administrator - Original Signature Required6-27-16

Date

Vincent M Belczyk

(724)941-6251

Extn :7203

Contact Person

Telephone

Extension

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Email Address

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

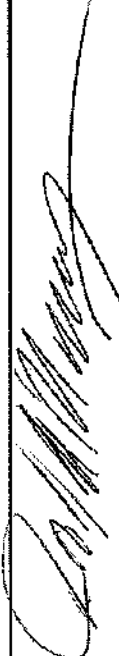
24 PS 6-587(a)(1)

(03/2006)

School District Name : Peters Township SD	County : Washington	AUN Number : 101636503
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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 May 31, 2016
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

ITEM	AMOUNTS
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	
0840 Assigned Fund Balance	8,500,000
0850 Unassigned Fund Balance	2,085,686
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>10,585,686</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	46,688,198
7000 Revenue from State Sources	15,270,308
8000 Revenue from Federal Sources	347,283
9000 Other Financing Sources	101,000
Total Estimated Revenues And Other Financing Sources	<u>62,406,789</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>72,992,475</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	38,006,025
6112 Interim Real Estate Taxes	270,000
6113 Public Utility Realty Taxes	47,500
6140 Current Act 511 Taxes - Flat Rate Assessments	45,000
6150 Current Act 511 Taxes - Proportional Assessments	6,796,083
6400 Delinquencies on Taxes Levied / Assessed by the LEA	705,000
6500 Earnings on Investments	35,000
6700 Revenues from LEA Activities	285,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	357,590
6910 Rentals	45,000
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	11,000
6960 Services Provided Other Local Governmental Units / LEAs	10,000
6990 Refunds and Other Miscellaneous Revenue	74,000
REVENUE FROM LOCAL SOURCES	45,688,198
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,278,828
7160 Tuition for Orphans Subsidy	5,000
7250 Migratory Children	100
7271 Special Education funds for School-Aged Pupils	1,574,859
7310 Transportation (Pupil and Nonpublic/CS)	1,045,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	545,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	88,500
7340 State Property Tax Reduction Allocation	731,178
7501 PA Accountability Grants	247,885
7810 State Share of Social Security and Medicare Taxes	1,169,608
7820 State Share of Retirement Contributions	4,584,350
REVENUE FROM STATE SOURCES	15,270,308
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	226,683
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,600
8731 ARRA - Build America Bonds	35,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000

		Amount
REVENUE FROM FEDERAL SOURCES		347,283
OTHER FINANCING SOURCES		
9330 Capital Projects Fund Transfers		100,000
9400 Sale of or Compensation for Loss of Fixed Assets		1,000
OTHER FINANCING SOURCES		101,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		62,406,789

Act 1 Index (current): 2.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Rate

\$38,006,025

\$731,419

\$38,737,444

\$39,727,956

Washington

Total

2015-16 Data

a. Assessed Value \$344,785,441 \$344,785,441

b. Real Estate Mills 110.7500

I. 2016-17 Data

c. 2014 STEB Market Value \$2,269,148,667 \$2,269,148,667

d. Assessed Value \$350,334,706 \$350,334,706

e. Assessed Value of New Constr/ Renov \$0 \$0

2015-16 Calculations

f. 2015-16 Tax Levy (a * b) \$38,184,988 \$38,184,988

2016-17 Calculations

g. Percent of Total Market Value 100.000000% 100.000000%

h. Rebalanced 2015-16 Tax Levy \$38,184,988 \$38,184,988

(f Total * g)

i. Base Mills Subject to Index 110.7500

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 97.46000% 97.46000%

k. Tax Levy Needed \$39,727,956 \$39,727,956

(Approx. Tax Levy * g)

I. 2016-17 Real Estate Tax Rate 113.4000

(k / d * 1000)

m. Tax Levy Generated by Mills \$39,727,956

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

(n * Est. Pct. Collection)

AUN: 101636503 Peters Township SD

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

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Act 1 Index (current): 2.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

\$38,006,025

Amount of Tax Relief for Homestead Exclusions

\$731,419

Total Approx. Tax Revenue:

\$38,737,444

Approx. Tax Levy for Tax Rate Calculation:

\$39,727,956

Washington

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	113.4080	
q. Mills In Excess of Index (if $(l > p)$, $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$39,730,758	\$39,730,758
IV. s. Millage Rate within Index? (If $l > p$ Then No)	Yes	
t. Tax Levy In Excess of Index (if $(m > r)$, $(m - r)$)	\$0	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$1,085	
Number of Homestead/Farmstead Properties	5940	5940
Median Assessed Value of Homestead Properties		\$31,945

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Rate

\$38,006,025

\$731,419

\$38,737,444

\$39,727,956

Washington

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

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

Amount of Tax Relief from State/Local Sources

\$731,178

\$241

\$0

\$731,178

\$241

\$731,419

CODE6111 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
Washington	350,334,706	113.4000	39,727,956			97.46000%	
Totals:	350,334,706		39,727,956	731,419	38,996,537	97.46000% X	= 38,006,025

	Rate	Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00	0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>		
6141 <u>Current Act 511 Per Capita Taxes</u>	Rate	Estimated Revenue
	\$0.00	0
6142 <u>Current Act 511 Occupation Taxes – Flat Rate</u>	\$5.00	46,000
6143 <u>Current Act 511 Local Services Taxes</u>	\$0.00	0
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	0
6145 <u>Current Act 511 Business Privilege Taxes – Flat Rate</u>	\$0.00	0
6146 <u>Current Act 511 Mechanical Device Taxes – Flat Rate</u>	\$0.00	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments				46,000	45,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>				
6151	Current Act 511 Earned Income Taxes	<u>Rate</u>	<u>Add'l Rate (If appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6152	Current Act 511 Occupation Taxes	0.500%	0.000%	5,091,083	5,991,083
6153	Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
6154	Current Act 511 Amusement Taxes	0.500%	0.000%	805,000	805,000
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		6,896,083	6,796,083
Total Act 511, Current Taxes			6,841,083
	Act 511 Tax Limit -->	2,269,148,667 X	27,229,784
		Market Value	Mills
			(511 Limit)

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	Current Real Estate Taxes									
	Washington									
6120	Current Per Capita Taxes, Section 679									
	Current Act 511 Taxes - Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes									
6142	Current Act 511 Occupation Taxes - Flat Rate									
6143	Current Act 511 Local Services Taxes									
6144	Current Act 511 Trailer Taxes									
6145	Current Act 511 Business Privilege Taxes - Flat Rate									
6146	Current Act 511 Mechanical Device Taxes - Flat Rate									
6149	Current Act 511 Taxes, Other Flat Rate Assessments									
	Current Act 511 Taxes - Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6152	Current Act 511 Occupation Taxes									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6154	Current Act 511 Amusement Taxes									
6155	Current Act 511 Business Privilege Taxes									
6156	Current Act 511 Mechanical Device Taxes - Percentage									
6157	Current Act 511 Mercantile Taxes									
6159	Current Act 511 Taxes, Other Proportional Assessments									

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,145,003
1200 Special Programs - Elementary / Secondary	5,886,313
1300 Vocational Education	235,700
1400 Other Instructional Programs - Elementary / Secondary	40,348
1500 Nonpublic School Programs	45,622
Total Instruction	38,352,986
2000 Support Services	
2100 Support Services - Students	2,281,016
2200 Support Services - Instructional Staff	2,050,818
2300 Support Services - Administration	3,582,950
2400 Support Services - Pupil Health	664,289
2500 Support Services - Business	524,116
2600 Operation and Maintenance of Plant Services	5,387,668
2700 Student Transportation Services	2,534,392
2800 Support Services - Central	1,005,309
2900 Other Support Services	73,629
Total Support Services	18,054,187
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,376,386
3300 Community Services	5,000
Total Operation of Non-Instructional Services	1,381,386
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,000
5200 Interfund Transfers - Out	4,600,784
Total Other Expenditures and Financing Uses	4,605,784
Total Estimated Expenditures and Other Financing Uses	62,404,343

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	18,362,235
200 Personnel Services - Employee Benefits	10,862,651
300 Purchased Professional and Technical Services	41,000
400 Purchased Property Services	184,834
500 Other Purchased Services	905,356
600 Supplies	296,345
700 Property	475,832
800 Other Objects	16,750
Total Regular Programs - Elementary / Secondary	31,145,003
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,172,797
200 Personnel Services - Employee Benefits	1,708,739
300 Purchased Professional and Technical Services	1,288,206
400 Purchased Property Services	27,000
500 Other Purchased Services	605,050
600 Supplies	57,021
700 Property	20,500
800 Other Objects	7,000
Total Special Programs - Elementary / Secondary	6,886,313
1300 Vocational Education	
500 Other Purchased Services	235,700
Total Vocational Education	235,700
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,408
200 Personnel Services - Employee Benefits	23,740
500 Other Purchased Services	200
Total Other Instructional Programs - Elementary / Secondary	40,348
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	45,622
Total Nonpublic School Programs	45,622
Total Instruction	38,352,986
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,398,753
200 Personnel Services - Employee Benefits	825,864
300 Purchased Professional and Technical Services	527
500 Other Purchased Services	1,605
600 Supplies	51,822
800 Other Objects	2,445
Total Support Services - Students	2,281,016

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	942,057
200 Personnel Services - Employee Benefits	427,704
300 Purchased Professional and Technical Services	55,620
400 Purchased Property Services	29,115
500 Other Purchased Services	2,000
600 Supplies	500,794
700 Property	37,908
800 Other Objects	55,620
Total Support Services - Instructional Staff	2,050,818
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,889,285
200 Personnel Services - Employee Benefits	1,074,208
300 Purchased Professional and Technical Services	355,847
400 Purchased Property Services	7,950
500 Other Purchased Services	108,886
600 Supplies	89,711
700 Property	6,859
800 Other Objects	30,194
Total Support Services - Administration	3,562,950
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	423,454
200 Personnel Services - Employee Benefits	233,959
300 Purchased Professional and Technical Services	350
400 Purchased Property Services	150
500 Other Purchased Services	450
600 Supplies	4,936
700 Property	990
Total Support Services - Pupil Health	664,289
2500 Support Services - Business	
100 Personnel Services - Salaries	280,872
200 Personnel Services - Employee Benefits	161,152
300 Purchased Professional and Technical Services	11,250
400 Purchased Property Services	51,242
500 Other Purchased Services	13,650
600 Supplies	4,500
700 Property	500
800 Other Objects	950
Total Support Services - Business	524,116
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,065,327
200 Personnel Services - Employee Benefits	1,393,955
300 Purchased Professional and Technical Services	173,100
400 Purchased Property Services	1,341,191
500 Other Purchased Services	118,000

Description	Amount
600 Supplies	256,036
700 Property	11,059
800 Other Objects	9,000
Total Operation and Maintenance of Plant Services	5,367,668
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	777,826
200 Personnel Services - Employee Benefits	365,987
300 Purchased Professional and Technical Services	3,800
400 Purchased Property Services	4,500
500 Other Purchased Services	1,119,129
600 Supplies	262,300
700 Property	500
800 Other Objects	350
Total Student Transportation Services	2,534,392
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	323,218
200 Personnel Services - Employee Benefits	183,252
300 Purchased Professional and Technical Services	286,653
400 Purchased Property Services	133,423
600 Supplies	23,707
700 Property	55,056
Total Support Services - Central	1,005,309
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	7,975
500 Other Purchased Services	65,654
Total Other Support Services	73,629
Total Support Services	18,064,187
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	811,159
200 Personnel Services - Employee Benefits	334,284
300 Purchased Professional and Technical Services	56,850
400 Purchased Property Services	23,082
500 Other Purchased Services	28,705
600 Supplies	94,496
700 Property	5,500
800 Other Objects	22,310
Total Student Activities	1,376,386
3300 <u>Community Services</u>	
500 Other Purchased Services	5,000
Total Community Services	5,000
Total Operation of Non-Instructional Services	1,381,386
5000 <u>Other Expenditures and Financing Uses</u>	

<u>Description</u>		<u>Amount</u>
5100 Debt Service / Other Expenditures and Financing Uses		
900 Other Uses of Funds		5,000
Total Debt Service / Other Expenditures and Financing Uses		5,000
5200 Interfund Transfers - Out		
900 Other Uses of Funds		4,600,784
Total Interfund Transfers - Out		4,600,784
Total Other Expenditures and Financing Uses		4,605,784
TOTAL EXPENDITURES		62,404,343

Cash and Short-Term Investments

General Fund	06/30/2016 Estimate	06/30/2017 Projection
Public Purpose (Expendable) Trust Fund	14,900,000	15,300,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	9,500	10,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	7,900,000	600,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	135,000	125,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	26,250	26,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	240,000	210,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	23,210,750	16,271,000

Long-Term Investments

General Fund	06/30/2016 Estimate	06/30/2017 Projection
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

23,210,750

16,271,000

Long-Term Indebtedness06/30/2016 Estimate06/30/2017 Projection**General Fund**

0510 Bonds Payable	47,175,000	43,875,000
0520 Extended-Term Financing Agreements Payable		498,428
0530 Lease-Purchase Obligations	840,836	
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	1,995,000	2,020,000
0560 Other Post-Employment Benefits (OPEB)	880,000	605,000
0599 Other Long-Term Liabilities		

Total General Fund	\$50,470,836	\$46,998,428
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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**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

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

2016-2017 Final General Fund Budget (PDE-2028)

LEA : 101636503 Peters Township SD

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Long-Term Indebtedness06/30/2016 Estimate06/30/2017 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Food Service / Cafeteria Operations FundChild 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 FundOther 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 FundsInternal 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 FundPrivate 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 Indebtedness06/30/2016 Estimate06/30/2017 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

- 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

06/30/2016 Estimate

06/30/2017 Projection

\$50,470,838

\$46,998,428

Short-Term Payables

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
	7,500,000	7,750,000

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

	\$7,500,000	\$7,750,000
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TOTAL INDEBTEDNESS

	\$57,970,836	\$54,748,428
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,000,000
0850 Unassigned Fund Balance	2,588,132
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,588,132
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,588,132