

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jeffrey S McVey

(724)335-4401

Extn :1059

Contact Person

Telephone

Extension

jmcvey@nkasd.com

Email Address

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : New Kensington-Arnold SD	County : Westmoreland	AUN Number : 107656303
---	---------------------------------	----------------------------------

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
--	-------------

**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 : New Kensington-Arnold SD	COUNTY : Westmoreland	AUN : 107656303
---	--------------------------	--------------------

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2016-2017 (compared to 2015-2016)?

Yes No

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

Total Budgeted Expenditures	\$37429244
Ending Unassigned Fund Balance	\$-628022
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-1.7%

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
-----------------------------	------

DUE DATE: AUGUST 15, 2016

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,260,916	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>2,260,916</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	11,565,016	
7000 Revenue from State Sources	20,932,866	
8000 Revenue from Federal Sources	2,042,424	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>34,540,306</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>36,801,222</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,362,111
6113 Public Utility Realty Taxes	13,400
6114 Payments in Lieu of Current Taxes - State / Local	30,400
6120 Current Per Capita Taxes, Section 679	29,950
6140 Current Act 511 Taxes - Flat Rate Assessments	50,130
6150 Current Act 511 Taxes - Proportional Assessments	1,493,800
6400 Delinquencies on Taxes Levied / Assessed by the LEA	893,815
6500 Earnings on Investments	12,000
6700 Revenues from LEA Activities	22,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	633,710
6910 Rentals	12,000
6920 Contributions and Donations from Private Sources	2,000
6990 Refunds and Other Miscellaneous Revenue	9,000
REVENUE FROM LOCAL SOURCES	11,565,016
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,710,395
7160 Tuition for Orphans Subsidy	85,000
7271 Special Education funds for School-Aged Pupils	1,952,276
7310 Transportation (Pupil and Nonpublic/CS)	795,900
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	897,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	43,000
7340 State Property Tax Reduction Allocation	1,281,047
7505 Ready to Learn Block Grant	480,928
7810 State Share of Social Security and Medicare Taxes	764,625
7820 State Share of Retirement Contributions	2,922,695
REVENUE FROM STATE SOURCES	20,932,866
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,770,424
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	172,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	90,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	2,042,424
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	34,540,306

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$8,362,111**
 Amount of Tax Relief for Homestead Exclusions **\$1,281,047**
 Total Approx. Tax Revenue: **\$9,643,158**
 Approx. Tax Levy for Tax Rate Calculation: **\$10,719,692**

Westmoreland

Total

2015-16 Data		
a. Assessed Value	\$129,703,790	\$129,703,790
b. Real Estate Mills	83.2745	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$454,848,070	\$454,848,070
d. Assessed Value	\$128,727,190	\$128,727,190
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$10,801,018	\$10,801,018
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$10,801,018	\$10,801,018
(f Total * g)		
i. Base Mills Subject to Index	83.2745	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.59440%	88.59440%
k. Tax Levy Needed	\$10,719,692	\$10,719,692
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	83.2745	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,719,692	\$10,719,692
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,438,645
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,362,111
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$8,362,111
Amount of Tax Relief for Homestead Exclusions	<u>\$1,281,047</u>
Total Approx. Tax Revenue:	\$9,643,158
Approx. Tax Levy for Tax Rate Calculation:	\$10,719,692

Westmoreland

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	86.2723	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,105,591	\$11,105,591
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 * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$14,125

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,362,111
Amount of Tax Relief for Homestead Exclusions	<u>\$1,281,047</u>
Total Approx. Tax Revenue:	\$9,643,158
Approx. Tax Levy for Tax Rate Calculation:	\$10,719,692

	Westmoreland	Total
--	---------------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,281,047	Lowering RE Tax Rate	\$0	\$1,281,047
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,281,047

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>
Westmoreland	128,727,190	83.2745	10,719,692			88.59440%	
Totals:	128,727,190		10,719,692	- 1,281,047	= 9,438,645	X 88.59440%	= 8,362,111

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		29,950
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	29,950
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	20,180
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 50,130 50,130

	<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%	1,398,800	1,398,800
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	95,000	95,000
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 1,493,800 1,493,800

Total Act 511, Current Taxes 1,543,930

Act 511 Tax Limit -->	454,848,070 X	12	5,458,177
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Westmoreland	83.2745	83.2745	0.00%	Yes	3.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6144	Current Act 511 Trailer Taxes					3.6%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.6%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.6%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6152	Current Act 511 Occupation Taxes					3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.500%	-50.00%	Yes	3.6%				
6154	Current Act 511 Amusement Taxes					3.6%				
6155	Current Act 511 Business Privilege Taxes					3.6%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.6%				
6157	Current Act 511 Mercantile Taxes					3.6%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.6%				

LEA : 107656303 New Kensington-Arnold SD

Printed 5/23/2016 10:16:18 AM

Page - 1 of 1

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,623,026
1200 Special Programs - Elementary / Secondary	6,203,093
1300 Vocational Education	579,209
1400 Other Instructional Programs - Elementary / Secondary	300,090
1500 Nonpublic School Programs	69,500
1800 Pre-Kindergarten	226,436
Total Instruction	23,001,354
2000 Support Services	
2100 Support Services - Students	708,678
2200 Support Services - Instructional Staff	726,608
2300 Support Services - Administration	1,958,595
2400 Support Services - Pupil Health	291,175
2500 Support Services - Business	446,276
2600 Operation and Maintenance of Plant Services	3,357,344
2700 Student Transportation Services	1,530,345
2800 Support Services - Central	1,006,194
2900 Other Support Services	12,000
Total Support Services	10,037,215
3000 Operation of Non-Instructional Services	
3200 Student Activities	619,002
3300 Community Services	78,625
Total Operation of Non-Instructional Services	697,627
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,493,048
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	3,693,048
Total Estimated Expenditures and Other Financing Uses	37,429,244

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,986,927
200 Personnel Services - Employee Benefits	5,566,719
300 Purchased Professional and Technical Services	69,500
400 Purchased Property Services	3,400
500 Other Purchased Services	716,800
600 Supplies	277,980
800 Other Objects	1,700
Total Regular Programs - Elementary / Secondary	15,623,026
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,324,543
200 Personnel Services - Employee Benefits	1,451,220
300 Purchased Professional and Technical Services	1,652,365
500 Other Purchased Services	752,915
600 Supplies	20,800
800 Other Objects	1,250
Total Special Programs - Elementary / Secondary	6,203,093
1300 Vocational Education	
300 Purchased Professional and Technical Services	579,209
Total Vocational Education	579,209
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	69,255
200 Personnel Services - Employee Benefits	33,085
300 Purchased Professional and Technical Services	78,750
500 Other Purchased Services	119,000
Total Other Instructional Programs - Elementary / Secondary	300,090
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	69,500
Total Nonpublic School Programs	69,500
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	120,299
200 Personnel Services - Employee Benefits	81,337
300 Purchased Professional and Technical Services	1,800
500 Other Purchased Services	4,000
600 Supplies	19,000
Total Pre-Kindergarten	226,436
Total Instruction	23,001,354
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	422,663
200 Personnel Services - Employee Benefits	277,515

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,500
600 Supplies	7,000
Total Support Services - Students	708,678
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	415,710
200 Personnel Services - Employee Benefits	270,098
300 Purchased Professional and Technical Services	26,300
500 Other Purchased Services	8,500
600 Supplies	4,500
800 Other Objects	1,500
Total Support Services - Instructional Staff	726,608
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,060,416
200 Personnel Services - Employee Benefits	617,779
300 Purchased Professional and Technical Services	201,400
500 Other Purchased Services	46,350
600 Supplies	11,550
800 Other Objects	21,100
Total Support Services - Administration	1,958,595
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	173,179
200 Personnel Services - Employee Benefits	102,482
300 Purchased Professional and Technical Services	5,204
400 Purchased Property Services	735
500 Other Purchased Services	1,275
600 Supplies	8,000
800 Other Objects	300
Total Support Services - Pupil Health	291,175
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	255,649
200 Personnel Services - Employee Benefits	144,427
300 Purchased Professional and Technical Services	10,200
500 Other Purchased Services	24,500
600 Supplies	3,500
800 Other Objects	8,000
Total Support Services - Business	446,276
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,500,844
200 Personnel Services - Employee Benefits	840,889
300 Purchased Professional and Technical Services	24,136
400 Purchased Property Services	546,315
500 Other Purchased Services	143,700
600 Supplies	293,960
700 Property	3,500
800 Other Objects	4,000

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	3,357,344
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	35,496
200 Personnel Services - Employee Benefits	20,679
400 Purchased Property Services	525
500 Other Purchased Services	1,332,720
600 Supplies	140,925
Total Student Transportation Services	1,530,345
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	176,788
200 Personnel Services - Employee Benefits	466,556
300 Purchased Professional and Technical Services	85,600
400 Purchased Property Services	27,000
500 Other Purchased Services	49,300
600 Supplies	137,700
700 Property	25,000
800 Other Objects	38,250
Total Support Services - Central	1,006,194
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,000
Total Other Support Services	12,000
Total Support Services	10,037,215
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	298,302
200 Personnel Services - Employee Benefits	133,315
300 Purchased Professional and Technical Services	40,675
400 Purchased Property Services	12,400
500 Other Purchased Services	59,810
600 Supplies	57,000
800 Other Objects	17,500
Total Student Activities	619,002
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	3,500
200 Personnel Services - Employee Benefits	1,355
300 Purchased Professional and Technical Services	32,195
500 Other Purchased Services	16,000
600 Supplies	16,000
800 Other Objects	9,575
Total Community Services	78,625
Total Operation of Non-Instructional Services	697,627
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	896,843
900 Other Uses of Funds	2,596,205
Total Debt Service / Other Expenditures and Financing Uses	3,493,048
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	3,693,048
TOTAL EXPENDITURES	37,429,244

Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	3,002,284	113,346
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	507,600	507,800
Other Capital Projects Fund	780,200	780,200
Debt Service Fund		
Food Service / Cafeteria Operations Fund	450,000	450,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	4,740,084	1,851,346

Long-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
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

4,740,084

1,851,346

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	33,945,000	31,690,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,944,559	1,753,354
0540 Accumulated Compensated Absences	224,134	224,134
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	308,171	444,221
0599 Other Long-Term Liabilities		

Total General Fund	36,421,864	34,111,709
---------------------------	-------------------	-------------------

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

36,421,864

34,111,709

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	36,421,864	34,111,709

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(628,022)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(628,022)
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(428,022)