

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

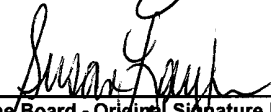
General Fund Budget Approval

Date of Adoption of the General Fund Budget:



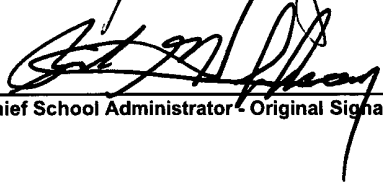
President of the Board - Original Signature Required

Date 6-21-16



Secretary of the Board - Original Signature Required

Date 6-21-16



Chief School Administrator - Original Signature Required

Date 6/22/16

Benjamin Berkebile

Contact Person

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Extn :3

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Windber Area SD	COUNTY : Somerset	AUN : 108569103
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no school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

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

Will 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	\$20291975
Ending Unassigned Fund Balance	\$605130
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.0%

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

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/22/16
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DUE DATE: AUGUST 15, 2016

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


24 PS 6-687(a)(1)

(03/2006)

School District Name : Windber Area SD	County : Somerset	AUN Number : 108569103
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/3/16
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<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	6,668,689
0850 Unassigned Fund Balance	223,438
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>6,892,127</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,871,677
7000 Revenue from State Sources	11,948,136
8000 Revenue from Federal Sources	340,728
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>16,160,541</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>23,052,668</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,555,054
6112 Interim Real Estate Taxes	10,250
6113 Public Utility Realty Taxes	3,000
6114 Payments in Lieu of Current Taxes - State / Local	18,000
6140 Current Act 511 Taxes - Flat Rate Assessments	11,000
6150 Current Act 511 Taxes - Proportional Assessments	655,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	145,000
6500 Earnings on Investments	62,500
6700 Revenues from LEA Activities	41,350
6800 Revenues from Intermediary Sources / Pass-Through Funds	252,273
6910 Rentals	5,500
6920 Contributions and Donations from Private Sources	110,000
6990 Refunds and Other Miscellaneous Revenue	2,750
REVENUE FROM LOCAL SOURCES	3,871,677
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,863,825
7271 Special Education funds for School-Aged Pupils	922,694
7310 Transportation (Pupil and Nonpublic/CS)	455,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,000
7340 State Property Tax Reduction Allocation	277,817
7810 State Share of Social Security and Medicare Taxes	307,800
7820 State Share of Retirement Contributions	1,100,000
REVENUE FROM STATE SOURCES	11,948,136
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	261,500
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	76,228
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000
REVENUE FROM FEDERAL SOURCES	340,728
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	16,160,541

AUN: 108569103 Windber Area SD

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

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Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,555,075

Amount of Tax Relief for Homestead Exclusions

\$277,817

Total Approx. Tax Revenue:

\$2,832,892

Approx. Tax Levy for Tax Rate Calculation:

\$3,158,412

Cambria

Somerset

Total

2015-16 Data

a. Assessed Value

\$3,984,330

\$115,944,250

\$119,928,580

b. Real Estate Mills

37.6200

23.0400

I. 2016-17 Data

c. 2014 STEB Market Value

\$16,542,983

\$294,332,100

\$310,875,083

d. Assessed Value

\$3,884,930

\$116,855,300

\$120,740,230

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2015-16 Calculations

f. 2015-16 Tax Levy

\$149,890

\$2,671,356

\$2,821,246

(a * b)

II. 2016-17 Calculations

g. Percent of Total Market Value

5.32142%

94.67858%

100.00000%

h. Rebalanced 2015-16 Tax Levy

\$150,130

\$2,671,116

\$2,821,246

(f Total * g)

i. Base Mills Subject to Index

37.6801

23.0400

(h / a * 1000) if no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

92.25000%

88.50000%

88.69955%

k. Tax Levy Needed

\$168,072

\$2,990,340

\$3,158,412

(Approx. Tax Levy * g)

I. 2016-17 Real Estate Tax Rate

43.2600

25.5900

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$168,062

\$2,990,327

\$3,158,389

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$2,880,572

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$2,555,054

(n * Est. Pct. Collection)

AUN: 108569103 Windber Area SD

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

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Page - 2 of 3

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,555,075

Amount of Tax Relief for Homestead Exclusions

\$277,817

Total Approx. Tax Revenue:

\$2,832,892

Approx. Tax Levy for Tax Rate Calculation:

\$3,158,412

	Cambria	Somerset	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	38.9989	23.8464	
q. Mills In Excess of Index (if l > p), (l - p))	4.2611	1.7436	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$151,508	\$2,786,578	\$2,938,086
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$16,554	\$203,749	\$220,303
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$15,271	\$180,318	\$195,589

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$2,484	\$4,199	
Number of Homestead/Farmstead Properties	230	2365	2595
Median Assessed Value of Homestead Properties			\$22,700

AUN: 108569103 Windber Area SD

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

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Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$2,555,075			
Amount of Tax Relief for Homestead Exclusions	<u>\$277,817</u>			
Total Approx. Tax Revenue:	\$2,832,892			
Approx. Tax Levy for Tax Rate Calculation:	\$3,158,412			
	Cambria	Somerset		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$277,817	Lowering RE Tax Rate	\$0	\$277,817
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$277,817

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>
Cambria	3,884,930	43.2600	168,062			92.25000%	
Somerset	116,855,300	25.5900	2,990,327			88.50000%	
Totals:	120,740,230		3,158,389	- 277,817 =	2,880,572 X	88.69955% =	2,555,054

	<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	\$5.00	\$10.00	11,000
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			11,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	610,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	45,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0
Total Current Act 511 Taxes – Proportional Assessments			655,000
Total Act 511, Current Taxes			666,000
Act 511 Tax Limit -->		310,875,083 X	12
		Market Value	Mills
			3,730,501
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:			Less than or equal to Index
		2015-16 (Rebalanced)	2016-17	Percent Change in Rate			2015-16 (Rebalanced)	2016-17	Percent Change in Rate	
6111	<u>Current Real Estate Taxes</u>									
	Cambria	37.6801	43.2600	14.81%	No	3.5%				
	Somerset	23.0400	25.5900	11.07%	No	3.5%				
6120	Current Per Capita Taxes, Section 679					3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%	\$10.00	\$10.00	0.01%	Yes
6144	Current Act 511 Trailer Taxes					3.5%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.5%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.5%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6152	Current Act 511 Occupation Taxes					3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6154	Current Act 511 Amusement Taxes					3.5%				
6155	Current Act 511 Business Privilege Taxes					3.5%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.5%				
6157	Current Act 511 Mercantile Taxes					3.5%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,211,097
1200 Special Programs - Elementary / Secondary	2,097,653
1300 Vocational Education	831,886
1400 Other Instructional Programs - Elementary / Secondary	20,920
1500 Nonpublic School Programs	5,000
1800 Pre-Kindergarten	290,403
Total Instruction	11,456,959
2000 Support Services	
2100 Support Services - Students	536,248
2200 Support Services - Instructional Staff	119,793
2300 Support Services - Administration	1,534,104
2400 Support Services - Pupil Health	189,791
2500 Support Services - Business	294,953
2600 Operation and Maintenance of Plant Services	1,812,115
2700 Student Transportation Services	773,326
2800 Support Services - Central	168,000
2900 Other Support Services	13,500
Total Support Services	5,441,830
3000 Operation of Non-Instructional Services	
3200 Student Activities	742,424
3300 Community Services	16,935
Total Operation of Non-Instructional Services	759,359
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,333,827
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	2,633,827
Total Estimated Expenditures and Other Financing Uses	20,291,975

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,016,171
200 Personnel Services - Employee Benefits	2,711,766
300 Purchased Professional and Technical Services	68,000
400 Purchased Property Services	404,297
500 Other Purchased Services	369,801
600 Supplies	533,235
700 Property	86,000
800 Other Objects	21,827
Total Regular Programs - Elementary / Secondary	8,211,097
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	861,875
200 Personnel Services - Employee Benefits	531,798
300 Purchased Professional and Technical Services	335,400
400 Purchased Property Services	81,320
500 Other Purchased Services	223,260
600 Supplies	57,350
700 Property	2,000
800 Other Objects	4,650
Total Special Programs - Elementary / Secondary	2,097,653
1300 Vocational Education	
100 Personnel Services - Salaries	167,900
200 Personnel Services - Employee Benefits	113,182
400 Purchased Property Services	1,430
500 Other Purchased Services	526,224
600 Supplies	21,200
800 Other Objects	1,950
Total Vocational Education	831,886
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,420
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	500
Total Other Instructional Programs - Elementary / Secondary	20,920
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	5,000
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	171,175
200 Personnel Services - Employee Benefits	119,228
Total Pre-Kindergarten	290,403
Total Instruction	11,456,959

<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	281,035
200 Personnel Services - Employee Benefits	176,368
300 Purchased Professional and Technical Services	48,250
400 Purchased Property Services	520
500 Other Purchased Services	7,550
600 Supplies	18,000
700 Property	3,000
800 Other Objects	1,525
Total Support Services - Students	536,248
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	20,869
200 Personnel Services - Employee Benefits	8,150
300 Purchased Professional and Technical Services	31,655
400 Purchased Property Services	130
500 Other Purchased Services	21,690
600 Supplies	23,349
800 Other Objects	13,950
Total Support Services - Instructional Staff	119,793
2300 Support Services - Administration	
100 Personnel Services - Salaries	668,703
200 Personnel Services - Employee Benefits	538,821
300 Purchased Professional and Technical Services	149,650
400 Purchased Property Services	21,520
500 Other Purchased Services	73,720
600 Supplies	41,590
700 Property	19,300
800 Other Objects	20,800
Total Support Services - Administration	1,534,104
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	113,900
200 Personnel Services - Employee Benefits	65,761
300 Purchased Professional and Technical Services	2,645
400 Purchased Property Services	635
500 Other Purchased Services	850
600 Supplies	5,200
800 Other Objects	800
Total Support Services - Pupil Health	189,791
2500 Support Services - Business	
100 Personnel Services - Salaries	111,900
200 Personnel Services - Employee Benefits	107,028
300 Purchased Professional and Technical Services	21,500
400 Purchased Property Services	17,500
500 Other Purchased Services	23,025

<u>Description</u>	<u>Amount</u>
600 Supplies	7,500
700 Property	5,000
800 Other Objects	1,500
Total Support Services - Business	294,953
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	514,219
200 Personnel Services - Employee Benefits	398,676
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	530,320
500 Other Purchased Services	176,500
600 Supplies	170,000
700 Property	18,500
800 Other Objects	2,400
Total Operation and Maintenance of Plant Services	1,812,115
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	22,542
200 Personnel Services - Employee Benefits	15,034
400 Purchased Property Services	5,500
500 Other Purchased Services	672,750
600 Supplies	57,000
800 Other Objects	500
Total Student Transportation Services	773,326
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	74,030
200 Personnel Services - Employee Benefits	27,970
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	500
600 Supplies	1,500
700 Property	3,000
800 Other Objects	1,000
Total Support Services - Central	168,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	13,500
Total Other Support Services	13,500
Total Support Services	5,441,830
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	238,445
200 Personnel Services - Employee Benefits	100,294
400 Purchased Property Services	148,140
500 Other Purchased Services	113,675
600 Supplies	122,470
800 Other Objects	19,400
Total Student Activities	742,424

<u>Description</u>	<u>Amount</u>
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	12,000
600 Supplies	4,935
Total Community Services	16,935
Total Operation of Non-Instructional Services	759,359
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	933,827
900 Other Uses of Funds	1,400,000
Total Debt Service / Other Expenditures and Financing Uses	2,333,827
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000
Total Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	2,633,827
TOTAL EXPENDITURES	20,291,975

LEA : 108569103 Windber Area SD

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Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	3,069,100	1,229,300
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	1,028,500	367,100
Other Capital Projects Fund	12,912,009	762,111
Debt Service Fund		
Food Service / Cafeteria Operations Fund	287,000	284,850
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	63,500	69,800
Other Agency Fund	1,009	9
Permanent Fund		
Total Cash and Short-Term Investments	17,361,118	2,713,170

Long-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	1,802,600	722,000
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	516,400	184,300
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	28,000	28,250
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	2,347,000	934,550
TOTAL CASH AND INVESTMENTS	19,708,118	3,647,720

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	25,770,000	25,175,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	376,201	385,179
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$26,146,201	\$25,560,179
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$26,146,201

\$25,560,179

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	2,324,327	1,447,903
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	\$2,324,327	\$1,447,903
TOTAL INDEBTEDNESS	\$28,470,528	\$27,008,082

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,155,563
0850 Unassigned Fund Balance	605,130
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,760,693
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,060,693