

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 Required6/27/2016

Date

Secretary of the Board - Original Signature Required6/27/2016

Date

Chief School Administrator - Original Signature Required6/27/2016

DateJason S McMillen

Contact Person(814)356-4515 Extn :4850

Telephone Extensionjmcmillen@westbranch.org

Email Address

CERTIFICATION OF USE OF PDE-2020
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET

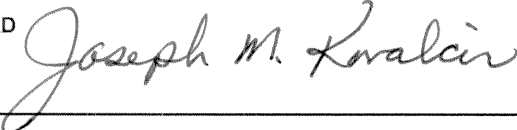
24 PS 6-687(a)(1)

(03/2006)

School District Name : West Branch Area SD	County : Clearfield	AUN Number : 110179003
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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 23, 2016
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Branch Area SD	COUNTY : Clearfield	AUN : 110179003
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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%

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	\$16827095
Ending Unassigned Fund Balance	\$1468382
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.7%

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 6/27/2016
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DUE DATE: AUGUST 15, 2016

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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	76,220
0830 Committed Fund Balance	1,191,056
0840 Assigned Fund Balance	312,059
0850 Unassigned Fund Balance	4,283,266
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>5,786,381</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	4,512,888
7000 Revenue from State Sources	10,850,223
8000 Revenue from Federal Sources	649,100
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>16,012,211</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>21,798,592</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,451,837
6113 Public Utility Realty Taxes	5,800
6114 Payments in Lieu of Current Taxes - State / Local	32,440
6120 Current Per Capita Taxes, Section 679	16,580
6140 Current Act 511 Taxes - Flat Rate Assessments	57,610
6150 Current Act 511 Taxes - Proportional Assessments	619,821
6400 Delinquencies on Taxes Levied / Assessed by the LEA	294,860
6500 Earnings on Investments	7,740
6910 Rentals	1,200
6990 Refunds and Other Miscellaneous Revenue	25,000
REVENUE FROM LOCAL SOURCES	4,512,888
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,209,771
7160 Tuition for Orphans Subsidy	793,114
7310 Transportation (Pupil and Nonpublic/CS)	642,151
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	302,528
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,691
7340 State Property Tax Reduction Allocation	283,678
7505 Ready to Learn Block Grant	212,223
7810 State Share of Social Security and Medicare Taxes	305,241
7820 State Share of Retirement Contributions	1,081,826
REVENUE FROM STATE SOURCES	10,850,223
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	256,700
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	275,882
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	56,518
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000
REVENUE FROM FEDERAL SOURCES	649,100
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	16,012,211

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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): 3.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	1		
Approx. Tax Revenue from RE Taxes:	\$3,455,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$283,678</u>		
Total Approx. Tax Revenue:	\$3,738,678		
Approx. Tax Levy for Tax Rate Calculation:	\$4,272,377		
	Clearfield	Clinton	Total

2015-16 Data			
a. Assessed Value	\$41,992,972	\$8,093,400	\$50,086,372
b. Real Estate Mills	97.0000	10.6000	
I. 2016-17 Data			
c. 2014 STEB Market Value	\$241,158,812	\$5,789,889	\$246,948,701
d. Assessed Value	\$42,327,395	\$8,087,600	\$50,414,995
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2015-16 Calculations			
f. 2015-16 Tax Levy	\$4,073,318	\$85,790	\$4,159,108
(a * b)			
2016-17 Calculations			
g. Percent of Total Market Value	97.65543%	2.34457%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$4,061,595	\$97,513	\$4,159,108
(f Total * g)			
i. Base Mills Subject to Index	97.0000	12.0484	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	86.49970%	91.61900%	86.61973%
k. Tax Levy Needed	\$4,172,208	\$100,169	\$4,272,377
(Approx. Tax Levy * g)			
I. 2016-17 Real Estate Tax Rate	98.5000	12.3000	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$4,169,248	\$99,477	\$4,268,725
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$3,985,047
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$3,451,837
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	1		
Approx. Tax Revenue from RE Taxes:	\$3,455,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$283,678</u>		
Total Approx. Tax Revenue:	\$3,738,678		
Approx. Tax Levy for Tax Rate Calculation:	\$4,272,377		

	Clearfield	Clinton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	100.4920	12.4821	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,253,565	\$100,950	\$4,354,515
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$1,271	\$5,100	
Number of Homestead/Farmstead Properties	2285	9	2294
Median Assessed Value of Homestead Properties			\$10,200

Act 1 Index (current): 3.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	1		
Approx. Tax Revenue from RE Taxes:	\$3,455,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$283,678</u>		
Total Approx. Tax Revenue:	\$3,738,678		
Approx. Tax Levy for Tax Rate Calculation:	\$4,272,377		
	Clearfield	Clinton	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$283,678	Lowering RE Tax Rate	\$0	\$283,678
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$283,678

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REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Clearfield	42,327,395	98.5000	4,169,248				86.49970%		
Clinton	8,087,600	12.3000	99,477				91.61900%		
Totals:	50,414,995		4,268,725	-	283,678	=	3,985,047	X	86.61973% = 3,451,837
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	16,580				
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	16,600	16,580		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$10.00	\$0.00	15,100	15,030		
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	27,000	26,000		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
Total Current Act 511 Taxes – Flat Rate Assessments						58,700	57,610		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	600,000	591,775		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	29,000	28,046		
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						629,000	619,821		
Total Act 511, Current Taxes							677,431		
Act 511 Tax Limit -->					246,948,701	X	12	2,963,384	
					Market Value		Mills	(511 Limit)	

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u>									
	Clearfield	97.0000	98.5000	1.55%	Yes	3.6%				
	Clinton	12.0484	12.3000	2.09%	Yes	3.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.6%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	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					3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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	0.500%	0.500%	0.00%	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,065,074
1200 Special Programs - Elementary / Secondary	2,093,537
1300 Vocational Education	800,853
1400 Other Instructional Programs - Elementary / Secondary	127,827
1800 Pre-Kindergarten	98,705
Total Instruction	10,185,996
2000 Support Services	
2100 Support Services - Students	522,255
2200 Support Services - Instructional Staff	649,156
2300 Support Services - Administration	966,581
2400 Support Services - Pupil Health	217,600
2500 Support Services - Business	266,186
2600 Operation and Maintenance of Plant Services	1,354,274
2700 Student Transportation Services	976,127
Total Support Services	4,952,179
3000 Operation of Non-Instructional Services	
3200 Student Activities	380,715
Total Operation of Non-Instructional Services	380,715
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,308,205
Total Other Expenditures and Financing Uses	1,308,205
Total Estimated Expenditures and Other Financing Uses	16,827,095

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,607,909
200 Personnel Services - Employee Benefits	2,547,691
300 Purchased Professional and Technical Services	125,500
400 Purchased Property Services	3,200
500 Other Purchased Services	455,450
600 Supplies	202,474
700 Property	112,175
800 Other Objects	10,675
Total Regular Programs - Elementary / Secondary	7,065,074
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	982,774
200 Personnel Services - Employee Benefits	604,093
300 Purchased Professional and Technical Services	201,400
500 Other Purchased Services	284,000
600 Supplies	18,770
700 Property	2,000
800 Other Objects	500
Total Special Programs - Elementary / Secondary	2,093,537
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	121,581
200 Personnel Services - Employee Benefits	71,472
500 Other Purchased Services	600,000
600 Supplies	7,800
Total Vocational Education	800,853
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	75,000
200 Personnel Services - Employee Benefits	29,427
400 Purchased Property Services	1,000
500 Other Purchased Services	22,000
600 Supplies	400
Total Other Instructional Programs - Elementary / Secondary	127,827
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	55,620
200 Personnel Services - Employee Benefits	43,085
Total Pre-Kindergarten	98,705
Total Instruction	10,185,996
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	268,924
200 Personnel Services - Employee Benefits	194,082
300 Purchased Professional and Technical Services	50,660

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,800
600 Supplies	6,789
Total Support Services - Students	522,255
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	306,303
200 Personnel Services - Employee Benefits	170,191
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	600
600 Supplies	65,822
700 Property	16,000
800 Other Objects	89,240
Total Support Services - Instructional Staff	649,156
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	492,416
200 Personnel Services - Employee Benefits	319,878
300 Purchased Professional and Technical Services	52,500
500 Other Purchased Services	19,100
600 Supplies	25,844
700 Property	10,000
800 Other Objects	46,843
Total Support Services - Administration	966,581
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	76,394
200 Personnel Services - Employee Benefits	30,031
300 Purchased Professional and Technical Services	102,000
400 Purchased Property Services	1,000
500 Other Purchased Services	750
600 Supplies	7,300
800 Other Objects	125
Total Support Services - Pupil Health	217,600
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	128,252
200 Personnel Services - Employee Benefits	110,244
500 Other Purchased Services	4,000
600 Supplies	17,730
700 Property	460
800 Other Objects	5,500
Total Support Services - Business	266,186
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	443,293
200 Personnel Services - Employee Benefits	361,451
300 Purchased Professional and Technical Services	15,150
400 Purchased Property Services	269,147
500 Other Purchased Services	72,500
600 Supplies	173,615

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<u>Description</u>	<u>Amount</u>
700 Property	11,500
800 Other Objects	7,618
Total Operation and Maintenance of Plant Services	1,354,274
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	973,627
600 Supplies	2,500
Total Student Transportation Services	976,127
Total Support Services	4,952,179
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	194,570
200 Personnel Services - Employee Benefits	82,204
300 Purchased Professional and Technical Services	22,410
400 Purchased Property Services	1,600
500 Other Purchased Services	32,225
600 Supplies	23,737
700 Property	9,050
800 Other Objects	14,919
Total Student Activities	380,715
Total Operation of Non-Instructional Services	380,715
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	306,682
900 Other Uses of Funds	1,001,523
Total Debt Service / Other Expenditures and Financing Uses	1,308,205
Total Other Expenditures and Financing Uses	1,308,205
TOTAL EXPENDITURES	16,827,095

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<u>Cash and Short-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	5,373,408	4,044,662
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	40,687	2,040,715
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	99,171	110,171
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	38,750	38,750
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	5,552,016	6,234,298

<u>Long-Term Investments</u>	<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		

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<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	5,552,016	6,234,298

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<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable	12,840,780	11,598,907
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	323,081	269,235
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	13,163,861	11,868,142
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
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	13,163,861	11,868,142

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Short-Term Payables	06/30/2016 Estimate	06/30/2017 Projection
General Fund	1,307,700	1,295,720
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	1,307,700	1,307,700
TOTAL INDEBTEDNESS	14,471,561	13,163,862

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	76,220
0830 Committed Fund Balance	1,191,056
0840 Assigned Fund Balance	2,312,059
0850 Unassigned Fund Balance	1,468,382
<hr/>	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	5,047,717
5900 Budgetary Reserve	
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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	5,047,717