

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2016

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Sandra L Evans

(814)886-8121

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Contact Person

Telephone

Extension

EvansSL@pcam.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn Cambria SD	COUNTY : Cambria	AUN : 108116003
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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	\$24381996
Ending Unassigned Fund Balance	\$1945628
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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
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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 : Penn Cambria SD	County : Cambria	AUN Number : 108116003
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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  George F. Pyo	DATE 05/17/2016
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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	5,024,681
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,051,379
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>7,076,060</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,019,149
7000 Revenue from State Sources	16,004,058
8000 Revenue from Federal Sources	541,308
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>23,564,515</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>30,640,575</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,576,149
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	7,500
6114 Payments in Lieu of Current Taxes - State / Local	14,650
6120 Current Per Capita Taxes, Section 679	36,000
6140 Current Act 511 Taxes - Flat Rate Assessments	78,000
6150 Current Act 511 Taxes - Proportional Assessments	1,260,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	316,000
6500 Earnings on Investments	13,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	332,000
6910 Rentals	2,800
6940 Tuition from Patrons	145,000
6960 Services Provided Other Local Governmental Units / LEAs	79,500
6990 Refunds and Other Miscellaneous Revenue	103,550
REVENUE FROM LOCAL SOURCES	7,019,149
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,837,303
7271 Special Education funds for School-Aged Pupils	1,250,973
7292 Pre-K Counts	128,268
7310 Transportation (Pupil and Nonpublic/CS)	1,380,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	469,107
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340 State Property Tax Reduction Allocation	452,602
7810 State Share of Social Security and Medicare Taxes	486,665
7820 State Share of Retirement Contributions	1,963,140
REVENUE FROM STATE SOURCES	16,004,058
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	411,679
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	98,629
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
REVENUE FROM FEDERAL SOURCES	541,308
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,564,515

AUN: 108116003 Penn Cambria SD

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

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Act 1 Index (current): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$4,577,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$452,666</u>		
Total Approx. Tax Revenue:	\$5,029,666		
Approx. Tax Levy for Tax Rate Calculation:	\$5,539,281		

	Blair	Cambria	Total
<hr/>			
2015-16 Data			
a. Assessed Value	\$485,270	\$100,349,540	\$100,834,810
b. Real Estate Mills	73.1900	52.8200	
I. 2016-17 Data			
c. 2014 STEB Market Value	\$2,989,409	\$475,400,946	\$478,390,355
d. Assessed Value	\$462,390	\$100,745,470	\$101,207,860
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2015-16 Calculations			
f. 2015-16 Tax Levy	\$35,517	\$5,300,463	\$5,335,980
(a * b)			
2016-17 Calculations			
II. g. Percent of Total Market Value	0.62489%	99.37511%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$33,344	\$5,302,636	\$5,335,980
(f Total * g)			
i. Base Mills Subject to Index	73.1900	52.8416	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	87.00000%	90.00000%	89.98125%
k. Tax Levy Needed	\$34,614	\$5,504,667	\$5,539,281
(Approx. Tax Levy * g)			
I. 2016-17 Real Estate Tax Rate	74.8500	54.6300	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$34,610	\$5,503,725	\$5,538,335
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$5,085,669
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$4,576,149
(n * Est. Pct. Collection)			

AUN: 108116003 Penn Cambria 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): 3.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$4,577,000

Amount of Tax Relief for Homestead Exclusions

\$452,666

Total Approx. Tax Revenue:

\$5,029,666

Approx. Tax Levy for Tax Rate Calculation:

\$5,539,281

	Blair	Cambria	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	75.6784	54.6382	
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)	\$34,993	\$5,504,551	\$5,539,544
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	\$1,650	\$2,261	
Number of Homestead/Farmstead Properties	41	3633	3674
Median Assessed Value of Homestead Properties			\$14,020

Act 1 Index (current): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$4,577,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$452,666</u>			
Total Approx. Tax Revenue:	\$5,029,666			
Approx. Tax Levy for Tax Rate Calculation:	\$5,539,281			

	Blair	Cambria		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$452,602	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$64		\$64
Amount of Tax Relief from State/Local Sources				\$452,666

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>
Blair	462,390	74.8500	34,610			87.00000%	
Cambria	100,745,470	54.6300	5,503,725			90.00000%	
Totals:	101,207,860		5,538,335	- 452,666 =	5,085,669 X	89.98125% =	4,576,149

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		36,000
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	36,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	22,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	20,000
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			78,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	60,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,260,000
Total Act 511, Current Taxes			1,338,000
Act 511 Tax Limit -->		478,390,355 X	12
		Market Value	Mills
			5,740,684
			(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	<u>Current Real Estate Taxes</u>									
	Blair	73.1900	74.8500	2.27%	Yes	3.4%				
	Cambria	52.8416	54.6300	3.39%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6144	Current Act 511 Trailer Taxes					3.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6152	Current Act 511 Occupation Taxes					3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6154	Current Act 511 Amusement Taxes					3.4%				
6155	Current Act 511 Business Privilege Taxes					3.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.4%				
6157	Current Act 511 Mercantile Taxes					3.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,706,986
1200 Special Programs - Elementary / Secondary	3,689,358
1300 Vocational Education	480,000
1400 Other Instructional Programs - Elementary / Secondary	338,581
1500 Nonpublic School Programs	34,529
1800 Pre-Kindergarten	152,221
Total Instruction	14,401,675
2000 Support Services	
2100 Support Services - Students	614,099
2200 Support Services - Instructional Staff	738,429
2300 Support Services - Administration	1,710,357
2400 Support Services - Pupil Health	367,823
2500 Support Services - Business	350,791
2600 Operation and Maintenance of Plant Services	2,008,845
2700 Student Transportation Services	1,590,750
2800 Support Services - Central	359,674
2900 Other Support Services	4,700
Total Support Services	7,745,468
3000 Operation of Non-Instructional Services	
3200 Student Activities	570,268
3300 Community Services	250
Total Operation of Non-Instructional Services	570,518
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,564,335
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	1,664,335
Total Estimated Expenditures and Other Financing Uses	24,381,996

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,461,766
200 Personnel Services - Employee Benefits	3,626,188
300 Purchased Professional and Technical Services	615
400 Purchased Property Services	61,277
500 Other Purchased Services	231,690
600 Supplies	318,900
700 Property	5,700
800 Other Objects	850
Total Regular Programs - Elementary / Secondary	9,706,986
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,745,217
200 Personnel Services - Employee Benefits	1,197,976
300 Purchased Professional and Technical Services	486,075
400 Purchased Property Services	1,000
500 Other Purchased Services	239,390
600 Supplies	17,185
700 Property	1,620
800 Other Objects	895
Total Special Programs - Elementary / Secondary	3,689,358
1300 Vocational Education	
500 Other Purchased Services	480,000
Total Vocational Education	480,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	88,358
200 Personnel Services - Employee Benefits	34,289
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	165,000
600 Supplies	934
Total Other Instructional Programs - Elementary / Secondary	338,581
1500 Nonpublic School Programs	
100 Personnel Services - Salaries	21,193
200 Personnel Services - Employee Benefits	13,336
Total Nonpublic School Programs	34,529
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	89,674
200 Personnel Services - Employee Benefits	62,547
Total Pre-Kindergarten	152,221
Total Instruction	14,401,675

2000 Support Services

2100 Support Services - Students

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	351,376
200 Personnel Services - Employee Benefits	232,570
300 Purchased Professional and Technical Services	6,168
500 Other Purchased Services	3,190
600 Supplies	20,085
700 Property	250
800 Other Objects	460
Total Support Services - Students	614,099
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	410,930
200 Personnel Services - Employee Benefits	253,331
300 Purchased Professional and Technical Services	8,370
400 Purchased Property Services	4,238
500 Other Purchased Services	11,435
600 Supplies	44,240
700 Property	250
800 Other Objects	5,635
Total Support Services - Instructional Staff	738,429
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	803,738
200 Personnel Services - Employee Benefits	744,759
300 Purchased Professional and Technical Services	63,775
400 Purchased Property Services	8,490
500 Other Purchased Services	37,655
600 Supplies	32,970
800 Other Objects	18,970
Total Support Services - Administration	1,710,357
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	155,644
200 Personnel Services - Employee Benefits	117,784
300 Purchased Professional and Technical Services	82,000
400 Purchased Property Services	550
500 Other Purchased Services	765
600 Supplies	10,820
800 Other Objects	260
Total Support Services - Pupil Health	367,823
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	162,984
200 Personnel Services - Employee Benefits	112,387
300 Purchased Professional and Technical Services	17,700
400 Purchased Property Services	17,815
500 Other Purchased Services	16,200
600 Supplies	19,005
800 Other Objects	4,700
Total Support Services - Business	350,791

<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	504,559
200 Personnel Services - Employee Benefits	413,566
300 Purchased Professional and Technical Services	25,305
400 Purchased Property Services	529,245
500 Other Purchased Services	75,180
600 Supplies	422,305
700 Property	33,390
800 Other Objects	5,295
Total Operation and Maintenance of Plant Services	2,008,845
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	3,100
500 Other Purchased Services	1,586,000
600 Supplies	1,650
Total Student Transportation Services	1,590,750
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	103,643
200 Personnel Services - Employee Benefits	70,761
300 Purchased Professional and Technical Services	35,555
400 Purchased Property Services	5,800
500 Other Purchased Services	23,275
600 Supplies	48,375
700 Property	72,000
800 Other Objects	265
Total Support Services - Central	359,674
2900 <u>Other Support Services</u>	
500 Other Purchased Services	4,700
Total Other Support Services	4,700
Total Support Services	7,745,468
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	245,923
200 Personnel Services - Employee Benefits	103,895
300 Purchased Professional and Technical Services	49,075
400 Purchased Property Services	13,565
500 Other Purchased Services	93,300
600 Supplies	53,355
700 Property	850
800 Other Objects	10,305
Total Student Activities	570,268
3300 <u>Community Services</u>	
600 Supplies	250

<u>Description</u>	<u>Amount</u>
Total Community Services	250
Total Operation of Non-Instructional Services	570,518
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,564,335
Total Interfund Transfers - Out	1,564,335
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	1,664,335
TOTAL EXPENDITURES	24,381,996

Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	9,000,000	8,000,000
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	575,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	135,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	30,000	30,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	9,855,000	8,765,000

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		

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Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

9,855,000

8,765,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	14,170,000	12,710,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	349,694	270,518
0540 Accumulated Compensated Absences	430,000	450,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	484,716	650,000
0599 Other Long-Term Liabilities		

Total General Fund	\$15,434,410	\$14,080,518
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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

\$15,434,410

\$14,080,518

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	\$15,434,410	\$14,080,518
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,312,951
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,945,628
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,258,579
 5900 Budgetary Reserve	 100,000
 Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	 \$6,358,579