

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

21 June 16

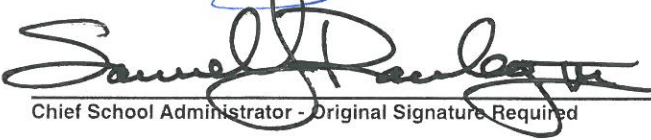
Date



Secretary of the Board - Original Signature Required

06/21/2016

Date



Chief School Administrator - Original Signature Required

6/21/16

Date

Sidney M Clark

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shanksville-Stonycreek SD	COUNTY : Somerset	AUN : 108567404
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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.

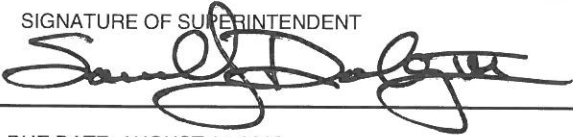
Total Budgeted Expenditures	\$7314350
Ending Unassigned Fund Balance	\$307483
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.2%

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 6/23/16
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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 : Shanksville-Stonycreek SD	County : Somerset	AUN Number : 108567404
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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 10 May 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	1,800,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	253,650
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>2,053,650</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,828,727
7000 Revenue from State Sources	2,598,456
8000 Revenue from Federal Sources	141,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>6,568,183</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>8,621,833</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,157,727
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	4,500
6120 Current Per Capita Taxes, Section 679	7,000
6140 Current Act 511 Taxes - Flat Rate Assessments	7,000
6150 Current Act 511 Taxes - Proportional Assessments	320,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	160,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	7,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	55,000
6920 Contributions and Donations from Private Sources	7,500
6960 Services Provided Other Local Governmental Units / LEAs	58,000
REVENUE FROM LOCAL SOURCES	3,828,727
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	1,474,000
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	230,000
7310 Transportation (Pupil and Nonpublic/CS)	90,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	130,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	7,000
7340 State Property Tax Reduction Allocation	172,456
7505 Ready to Learn Block Grant	29,000
7810 State Share of Social Security and Medicare Taxes	94,000
7820 State Share of Retirement Contributions	371,000
REVENUE FROM STATE SOURCES	2,598,456
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	25,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	100,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	16,000
REVENUE FROM FEDERAL SOURCES	141,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	6,568,183

Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,157,727	
Amount of Tax Relief for Homestead Exclusions	<u>\$172,456</u>	
Total Approx. Tax Revenue:	\$3,330,183	
Approx. Tax Levy for Tax Rate Calculation:	\$3,623,524	
	Somerset	Total

2015-16 Data		
a. Assessed Value	\$97,248,530	\$97,248,530
b. Real Estate Mills	37.0400	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$354,635,384	\$354,635,384
d. Assessed Value	\$97,827,310	\$97,827,310
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations		
f. 2015-16 Tax Levy	\$3,602,086	\$3,602,086
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$3,602,086	\$3,602,086
(f Total * g)		
i. Base Mills Subject to Index	37.0400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.50000%	91.50000%
k. Tax Levy Needed	\$3,623,524	\$3,623,524
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	37.0400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,623,524	\$3,623,524
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,451,068
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,157,727
(n * Est. Pct. Collection)		

AUN: 108567404 Shanksville-Stonycreek SD

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

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Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,157,727	
Amount of Tax Relief for Homestead Exclusions	<u>\$172,456</u>	
Total Approx. Tax Revenue:	\$3,330,183	
Approx. Tax Levy for Tax Rate Calculation:	\$3,623,524	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	37.9289	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,710,482	\$3,710,482
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	\$4,979	
Number of Homestead/Farmstead Properties	945	945
Median Assessed Value of Homestead Properties		\$32,725

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,157,727
Amount of Tax Relief for Homestead Exclusions	<u>\$172,456</u>
Total Approx. Tax Revenue:	\$3,330,183
Approx. Tax Levy for Tax Rate Calculation:	\$3,623,524
	Somerset
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$172,456	Lowering RE Tax Rate	\$0	\$172,456
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$172,456

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>
Somerset	97,827,310	37.0400	3,623,524			91.50000%	
Totals:	97,827,310		3,623,524	172,456	3,451,068	91.50000%	3,157,727

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		7,000
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	7,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 7,000 7,000

	<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%	46,000,000	250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	11,200,000	70,000
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 57,200,000 320,000

Total Act 511, Current Taxes 327,000

Act 511 Tax Limit -->	354,635,384	12	4,255,625
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				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	Less than or equal to Index		2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Somerset	37.0400	37.0400	0.00%	Yes	2.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.4%				
6143	Current Act 511 Local Services Taxes					2.4%				
6144	Current Act 511 Trailer Taxes					2.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6152	Current Act 511 Occupation Taxes					2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6154	Current Act 511 Amusement Taxes					2.4%				
6155	Current Act 511 Business Privilege Taxes					2.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.4%				
6157	Current Act 511 Mercantile Taxes					2.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	2,842,500
1200 Special Programs - Elementary / Secondary	546,100
1300 Vocational Education	330,000
1400 Other Instructional Programs - Elementary / Secondary	11,450
1700 Higher Education Programs	6,000
1800 Pre-Kindergarten	103,600
Total Instruction	3,839,650
2000 Support Services	
2100 Support Services - Students	177,100
2200 Support Services - Instructional Staff	467,000
2300 Support Services - Administration	597,100
2400 Support Services - Pupil Health	109,600
2500 Support Services - Business	201,700
2600 Operation and Maintenance of Plant Services	552,000
2700 Student Transportation Services	283,200
2900 Other Support Services	5,000
Total Support Services	2,392,700
3000 Operation of Non-Instructional Services	
3200 Student Activities	166,600
3300 Community Services	2,400
3400 Scholarships and Awards	4,000
Total Operation of Non-Instructional Services	173,000
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	20,000
Total Facilities Acquisition, Construction and Improvement Services	20,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	54,000
5200 Interfund Transfers - Out	785,000
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	889,000
Total Estimated Expenditures and Other Financing Uses	7,314,350

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,459,500
200 Personnel Services - Employee Benefits	1,210,000
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	2,000
500 Other Purchased Services	100,000
600 Supplies	55,000
700 Property	1,000
800 Other Objects	10,000
Total Regular Programs - Elementary / Secondary	2,842,500
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	223,100
200 Personnel Services - Employee Benefits	173,500
300 Purchased Professional and Technical Services	87,000
500 Other Purchased Services	50,000
600 Supplies	2,500
800 Other Objects	10,000
Total Special Programs - Elementary / Secondary	546,100
1300 Vocational Education	
500 Other Purchased Services	330,000
Total Vocational Education	330,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,700
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	500
500 Other Purchased Services	1,100
600 Supplies	1,000
800 Other Objects	150
Total Other Instructional Programs - Elementary / Secondary	11,450
1700 Higher Education Programs	
500 Other Purchased Services	6,000
Total Higher Education Programs	6,000
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	52,000
200 Personnel Services - Employee Benefits	50,500
500 Other Purchased Services	100
600 Supplies	1,000
Total Pre-Kindergarten	103,600
Total Instruction	3,839,650
2000 Support Services	

<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	70,500
200 Personnel Services - Employee Benefits	66,600
300 Purchased Professional and Technical Services	32,000
500 Other Purchased Services	2,000
600 Supplies	2,000
700 Property	1,000
800 Other Objects	3,000
Total Support Services - Students	177,100
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	200,000
200 Personnel Services - Employee Benefits	146,000
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	2,000
500 Other Purchased Services	40,000
600 Supplies	18,000
700 Property	33,000
800 Other Objects	10,000
Total Support Services - Instructional Staff	467,000
2300 Support Services - Administration	
100 Personnel Services - Salaries	296,600
200 Personnel Services - Employee Benefits	222,500
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	12,000
500 Other Purchased Services	20,000
600 Supplies	8,000
700 Property	1,000
800 Other Objects	12,000
Total Support Services - Administration	597,100
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	59,000
200 Personnel Services - Employee Benefits	44,500
300 Purchased Professional and Technical Services	400
400 Purchased Property Services	100
500 Other Purchased Services	100
600 Supplies	1,500
800 Other Objects	4,000
Total Support Services - Pupil Health	109,600
2500 Support Services - Business	
100 Personnel Services - Salaries	89,000
200 Personnel Services - Employee Benefits	77,500
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	1,000
500 Other Purchased Services	8,000
600 Supplies	2,000

<u>Description</u>	<u>Amount</u>
700 Property	1,200
800 Other Objects	5,000
Total Support Services - Business	201,700
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	149,000
200 Personnel Services - Employee Benefits	148,000
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	115,000
500 Other Purchased Services	30,000
600 Supplies	100,000
700 Property	2,500
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	552,000
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	280,000
600 Supplies	2,000
800 Other Objects	200
Total Student Transportation Services	283,200
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,000
Total Other Support Services	5,000
Total Support Services	2,392,700
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	73,300
200 Personnel Services - Employee Benefits	30,300
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	3,000
500 Other Purchased Services	20,000
600 Supplies	17,000
800 Other Objects	6,000
Total Student Activities	166,600
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	1,000
600 Supplies	400
800 Other Objects	1,000
Total Community Services	2,400
3400 <u>Scholarships and Awards</u>	
800 Other Objects	4,000
Total Scholarships and Awards	4,000
Total Operation of Non-Instructional Services	173,000

<u>Description</u>	<u>Amount</u>
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	20,000
Total Facilities Acquisition, Construction and Improvement Services	20,000
Total Facilities Acquisition, Construction and Improvement Services	20,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	14,000
900 Other Uses of Funds	40,000
Total Debt Service / Other Expenditures and Financing Uses	54,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	785,000
Total Interfund Transfers - Out	785,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	889,000
TOTAL EXPENDITURES	7,314,350

Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	2,053,650	1,421,613
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	112,250	116,000
Other Capital Projects Fund		
Debt Service Fund	60	60
Food Service / Cafeteria Operations Fund	11,000	8,000
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	2,176,960	1,545,673

Long-Term Investments

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		

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	2,176,960	1,545,673
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Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	2,820,000	2,140,000
0520 Extended-Term Financing Agreements Payable	26,028	18,593
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	152,873	156,577
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	186,105	190,105
0599 Other Long-Term Liabilities	356,982	314,781

Total General Fund	\$3,541,988	\$2,820,056
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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

\$3,541,988

\$2,820,056

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	\$3,541,988	\$2,820,056
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	307,483
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,307,483
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,357,483