

# 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

6/21/16  
Date

  
Secretary of the Board - Original Signature Required

6/21/16  
Date

  
Chief School Administrator - Original Signature Required

6/21/16  
Date

Jennifer S Callahan  
Contact Person

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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 : Burrell SD	COUNTY : Westmoreland	AUN : 107650703
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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	\$29492743
Ending Unassigned Fund Balance	\$2001075
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.8%

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 6/21/16
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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)

<b>School District Name :</b> Burrell SD	<b>County :</b> Westmoreland
<b>AUN Number :</b> 107650703	

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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>  	<b>DATE</b>  5/17/16
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	15,332
0830 Committed Fund Balance	2,279,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,786,786
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>5,065,786</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	16,495,481
7000 Revenue from State Sources	11,779,251
8000 Revenue from Federal Sources	292,300
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>28,567,032</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>33,632,818</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	13,089,681
6113 Public Utility Realty Taxes	18,500
6114 Payments in Lieu of Current Taxes - State / Local	27,000
6120 Current Per Capita Taxes, Section 679	46,000
6140 Current Act 511 Taxes - Flat Rate Assessments	71,000
6150 Current Act 511 Taxes - Proportional Assessments	1,775,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	611,300
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	48,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	360,000
6910 Rentals	15,000
6940 Tuition from Patrons	114,000
6990 Refunds and Other Miscellaneous Revenue	300,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>16,495,481</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	6,043,000
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	1,171,000
7310 Transportation (Pupil and Nonpublic/CS)	775,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	611,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,000
7340 State Property Tax Reduction Allocation	701,646
7810 State Share of Social Security and Medicare Taxes	489,545
7820 State Share of Retirement Contributions	1,914,060
<b>REVENUE FROM STATE SOURCES</b>	<b>11,779,251</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	220,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	72,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	300
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>292,300</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>28,567,032</b>

AUN: 107650703 Burrell SD

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

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Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$13,089,681</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$701,646</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$13,791,327</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$14,480,258</b>

	Westmoreland	Total
<hr/>		
<b>2015-16 Data</b>		
a. Assessed Value	\$159,247,860	\$159,247,860
b. Real Estate Mills	87.2000	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$779,378,035	\$779,378,035
d. Assessed Value	\$161,429,850	\$161,429,850
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy	\$13,886,413	\$13,886,413
(a * b)		
<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2015-16 Tax Levy</b>	<b>\$13,886,413</b>	<b>\$13,886,413</b>
(f Total * g)		
i. Base Mills Subject to Index	87.2000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$14,480,258	\$14,480,258
(Approx. Tax Levy * g)		
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>89.7000</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$14,480,258</b>	<b>\$14,480,258</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,778,612
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,089,681
(n * Est. Pct. Collection)		

AUN: 107650703 Burrell SD

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

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<b>Westmoreland</b>	<b>Total</b>
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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	89.9032	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,513,060	\$14,513,060
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$1,768	
Number of Homestead/Farmstead Properties	4429	4429
Median Assessed Value of Homestead Properties		\$20,402

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

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<b>Westmoreland</b>		<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$701,646	Lowering RE Tax Rate	\$0	\$701,646
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$701,646</b>



CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Westmoreland	161,429,850	89.7000	14,480,258			95.00000%	
<b>Totals:</b>	<b>161,429,850</b>		<b>14,480,258</b>	- 701,646	= 13,778,612	X 95.00000%	= 13,089,681

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		46,000
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	46,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	25,000
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 71,000 71,000**

	<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%	1,675,000	1,625,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	150,000	150,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 1,825,000 1,775,000**

**Total Act 511, Current Taxes 1,846,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>779,378,035 X</b>	<b>12</b>	<b>9,352,536</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Westmoreland	87.2000	89.7000	2.87%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6144	Current Act 511 Trailer Taxes					3.1%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.1%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6152	Current Act 511 Occupation Taxes					3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6154	Current Act 511 Amusement Taxes					3.1%				
6155	Current Act 511 Business Privilege Taxes					3.1%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.1%				
6157	Current Act 511 Mercantile Taxes					3.1%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,168,159
1200 Special Programs - Elementary / Secondary	2,789,896
1300 Vocational Education	620,622
1400 Other Instructional Programs - Elementary / Secondary	70,987
<b>Total Instruction</b>	<b>16,649,664</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	887,415
2200 Support Services - Instructional Staff	517,979
2300 Support Services - Administration	2,351,819
2400 Support Services - Pupil Health	332,528
2500 Support Services - Business	424,243
2600 Operation and Maintenance of Plant Services	2,886,536
2700 Student Transportation Services	1,461,429
2800 Support Services - Central	455,180
2900 Other Support Services	15,270
<b>Total Support Services</b>	<b>9,332,399</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	575,245
3300 Community Services	23,100
<b>Total Operation of Non-Instructional Services</b>	<b>598,345</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,612,335
5200 Interfund Transfers - Out	100,000
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>2,912,335</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>29,492,743</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	7,750,125
200 Personnel Services - Employee Benefits	4,461,467
300 Purchased Professional and Technical Services	82,400
400 Purchased Property Services	95,639
500 Other Purchased Services	331,421
600 Supplies	187,188
700 Property	250,597
800 Other Objects	9,322
<b>Total Regular Programs - Elementary / Secondary</b>	<b>13,168,159</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	853,716
200 Personnel Services - Employee Benefits	496,256
300 Purchased Professional and Technical Services	588,681
500 Other Purchased Services	841,543
600 Supplies	9,200
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>2,789,896</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	620,622
<b>Total Vocational Education</b>	<b>620,622</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	51,410
200 Personnel Services - Employee Benefits	19,577
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>70,987</b>
<b>Total Instruction</b>	<b>16,649,664</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	490,268
200 Personnel Services - Employee Benefits	262,420
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	11,100
500 Other Purchased Services	2,540
600 Supplies	60,707
800 Other Objects	380
<b>Total Support Services - Students</b>	<b>887,415</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	267,040
200 Personnel Services - Employee Benefits	153,813
300 Purchased Professional and Technical Services	32,423
400 Purchased Property Services	4,886
500 Other Purchased Services	18,835

<u>Description</u>	<u>Amount</u>
600 Supplies	35,783
700 Property	3,274
800 Other Objects	1,925
<b>Total Support Services - Instructional Staff</b>	<b>517,979</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,360,234
200 Personnel Services - Employee Benefits	730,740
300 Purchased Professional and Technical Services	124,650
400 Purchased Property Services	24,768
500 Other Purchased Services	63,687
600 Supplies	29,920
800 Other Objects	17,820
<b>Total Support Services - Administration</b>	<b>2,351,819</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	201,663
200 Personnel Services - Employee Benefits	118,213
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	396
500 Other Purchased Services	3,177
600 Supplies	3,449
800 Other Objects	130
<b>Total Support Services - Pupil Health</b>	<b>332,528</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	226,946
200 Personnel Services - Employee Benefits	145,688
300 Purchased Professional and Technical Services	7,250
400 Purchased Property Services	15,000
500 Other Purchased Services	14,719
600 Supplies	12,375
800 Other Objects	2,265
<b>Total Support Services - Business</b>	<b>424,243</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,157,448
200 Personnel Services - Employee Benefits	710,116
300 Purchased Professional and Technical Services	98,000
400 Purchased Property Services	443,596
500 Other Purchased Services	112,297
600 Supplies	359,529
700 Property	5,150
800 Other Objects	400
<b>Total Operation and Maintenance of Plant Services</b>	<b>2,886,536</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,461,429
<b>Total Student Transportation Services</b>	<b>1,461,429</b>

<u>Description</u>	<u>Amount</u>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	178,133
200 Personnel Services - Employee Benefits	95,190
300 Purchased Professional and Technical Services	31,271
500 Other Purchased Services	1,700
600 Supplies	26,986
700 Property	121,900
<b>Total Support Services - Central</b>	<b>455,180</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	15,270
<b>Total Other Support Services</b>	<b>15,270</b>
<b>Total Support Services</b>	<b>9,332,399</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	261,567
200 Personnel Services - Employee Benefits	91,628
300 Purchased Professional and Technical Services	80,150
400 Purchased Property Services	13,000
500 Other Purchased Services	67,970
600 Supplies	51,320
800 Other Objects	9,610
<b>Total Student Activities</b>	<b>575,245</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	500
800 Other Objects	22,600
<b>Total Community Services</b>	<b>23,100</b>
<b>Total Operation of Non-Instructional Services</b>	<b>598,345</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	987,335
900 Other Uses of Funds	1,625,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>2,612,335</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	100,000
<b>Total Interfund Transfers - Out</b>	<b>100,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	200,000
<b>Total Budgetary Reserve</b>	<b>200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>2,912,335</b>
<b>TOTAL EXPENDITURES</b>	<b>29,492,743</b>

LEA : 107650703 Burrell SD

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**Cash and Short-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
General Fund	6,239,000	5,319,000
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	829,284	714,784
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	32,000	15,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	52,000	52,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>7,152,284</b>	<b>6,100,784</b>

**Long-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
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		

LEA : 107650703 Burrell SD

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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**

7,152,284

6,100,784



**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

**General Fund**

0510 Bonds Payable	29,620,000	27,995,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	450,489	311,877
0540 Accumulated Compensated Absences	228,756	225,400
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$30,299,245</b>	<b>\$28,532,277</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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**

**\$30,299,245**

**\$28,532,277**

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$30,299,245</b>	<b>\$28,532,277</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	15,332
0830 Committed Fund Balance	2,139,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,001,075
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,140,075</b>
<b>5900 Budgetary Reserve</b>	<b>200,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,355,407</b>