

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06//14/2016



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Bonnie Thompson

Contact Person

bthompson@wellsborosd.org

Email Address

Date 6/14/16

Date 6/14/2016

Date 6-14-2016

(570)724-0302

Telephone

Extn :

Extension

**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 : Wellsboro Area SD	County : Tioga
AUN Number : 117598503	

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/11/16
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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 : Wellsboro Area SD	COUNTY : Tioga	AUN : 117598503
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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	\$25262680
Ending Unassigned Fund Balance	\$1749234
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.9%

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 6-14-16
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DUE DATE: AUGUST 15, 2016

<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	2,511,441
0840 Assigned Fund Balance	15,000
0850 Unassigned Fund Balance	1,860,452
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>4,386,893</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	13,734,254
7000 Revenue from State Sources	10,403,884
8000 Revenue from Federal Sources	574,454
9000 Other Financing Sources	15,000
Total Estimated Revenues And Other Financing Sources	<u>24,727,592</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>29,114,485</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	9,957,820
6112 Interim Real Estate Taxes	43,213
6113 Public Utility Realty Taxes	14,565
6114 Payments in Lieu of Current Taxes - State / Local	127,062
6140 Current Act 511 Taxes - Flat Rate Assessments	29,298
6150 Current Act 511 Taxes - Proportional Assessments	2,244,714
6400 Delinquencies on Taxes Levied / Assessed by the LEA	803,136
6500 Earnings on Investments	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	297,105
6910 Rentals	36,310
6940 Tuition from Patrons	108,725
6960 Services Provided Other Local Governmental Units / LEAs	3,800
6990 Refunds and Other Miscellaneous Revenue	38,506
REVENUE FROM LOCAL SOURCES	13,734,254
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,980,447
7160 Tuition for Orphans Subsidy	75,000
7240 Driver Education - Student	49,333
7271 Special Education funds for School-Aged Pupils	1,037,223
7310 Transportation (Pupil and Nonpublic/CS)	464,005
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	218,599
7330 Health Services (Medical, Dental, Nurse, Act 25)	29,000
7340 State Property Tax Reduction Allocation	379,598
7505 Ready to Learn Block Grant	219,909
7810 State Share of Social Security and Medicare Taxes	401,300
7820 State Share of Retirement Contributions	1,549,470
REVENUE FROM STATE SOURCES	10,403,884
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	439,713
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,226
8521 Vocational Education - Operating Expenditures	19,515
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	40,000
REVENUE FROM FEDERAL SOURCES	574,454

Amount

OTHER FINANCING SOURCES

9320 Special Revenue Fund Transfers 15,000

OTHER FINANCING SOURCES 15,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 24,727,592

AUN: 117598503 Wellsboro Area SD

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

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Page - 1 of 3

Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$9,957,946

Amount of Tax Relief for Homestead Exclusions

\$379,598

Total Approx. Tax Revenue:

\$10,337,544

Approx. Tax Levy for Tax Rate Calculation:

\$11,097,720

Lycoming

Tioga

Total

	Lycoming	Tioga	Total
2015-16 Data			
a. Assessed Value	\$34,991,460	\$589,567,188	\$624,558,648
b. Real Estate Mills	13.9840	17.8120	
I. 2016-17 Data			
c. 2014 STEB Market Value	\$37,465,396	\$773,099,056	\$810,564,452
d. Assessed Value	\$37,285,210	\$593,177,116	\$630,462,326
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2015-16 Calculations			
f. 2015-16 Tax Levy	\$489,321	\$10,501,371	\$10,990,692
(a * b)			
2016-17 Calculations			
g. Percent of Total Market Value	4.62214%	95.37786%	100.00000%
II.			
h. Rebalanced 2015-16 Tax Levy	\$508,005	\$10,482,687	\$10,990,692
(f Total * g)			
i. Base Mills Subject to Index	14.5179	17.8120	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	91.00000%	93.00000%	92.90756%
k. Tax Levy Needed	\$512,952	\$10,584,768	\$11,097,720
(Approx. Tax Levy * g)			
I. 2016-17 Real Estate Tax Rate			
(k / d * 1000)	13.7570	17.8440	
III.			
m. Tax Levy Generated by Mills	\$512,933	\$10,584,652	\$11,097,585
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$10,717,987
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$9,957,820
(n * Est. Pct. Collection)			

AUN: 117598503 Wellsboro Area SD

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

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Page - 2 of 3

Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$9,957,946

Amount of Tax Relief for Homestead Exclusions

\$379,598

Total Approx. Tax Revenue:

\$10,337,544

Approx. Tax Levy for Tax Rate Calculation:

\$11,097,720

	Lycoming	Tioga	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	14.9679	18.3641	
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)	\$558,081	\$10,893,164	\$11,451,245
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	\$9,028	\$6,959	
Number of Homestead/Farmstead Properties	93	2982	3075
Median Assessed Value of Homestead Properties			\$90,440

AUN: 117598503 Wellsboro Area SD

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

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Page - 3 of 3

Act 1 Index (current): 3.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	3			
Approx. Tax Revenue from RE Taxes:	\$9,957,946			
Amount of Tax Relief for Homestead Exclusions	<u>\$379,598</u>			
Total Approx. Tax Revenue:	\$10,337,544			
Approx. Tax Levy for Tax Rate Calculation:	\$11,097,720			

	Lycoming	Tioga		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$379,598	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$379,598

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>
Lycoming	37,285,210	13.7570	512,933			91.00000%	
Tioga	593,177,116	17.8440	10,584,652			93.00000%	
Totals:	630,462,326		11,097,585	379,598	10,717,987	92.90756%	9,957,820

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	29,298
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			29,298
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	2,091,894
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	152,820
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			2,244,714
Total Act 511, Current Taxes			2,274,012
Act 511 Tax Limit -->		810,564,452 X	12
		Market Value	Mills
			9,726,773
			(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>									
	Lycoming	14.5179	13.7570	-5.23%	Yes	3.1%				
	Tioga	17.8120	17.8440	0.18%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679					3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					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					3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,679,239
1200 Special Programs - Elementary / Secondary	3,445,314
1300 Vocational Education	359,560
1400 Other Instructional Programs - Elementary / Secondary	170,461
Total Instruction	14,654,574
2000 Support Services	
2100 Support Services - Students	669,136
2200 Support Services - Instructional Staff	489,708
2300 Support Services - Administration	1,579,718
2400 Support Services - Pupil Health	279,556
2500 Support Services - Business	578,130
2600 Operation and Maintenance of Plant Services	2,211,178
2700 Student Transportation Services	1,034,161
2800 Support Services - Central	758,006
2900 Other Support Services	23,612
Total Support Services	7,623,205
3000 Operation of Non-Instructional Services	
3200 Student Activities	427,259
3300 Community Services	49,323
Total Operation of Non-Instructional Services	476,582
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,108,319
5200 Interfund Transfers - Out	400,000
Total Other Expenditures and Financing Uses	2,508,319
Total Estimated Expenditures and Other Financing Uses	25,262,680

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,001,080
200 Personnel Services - Employee Benefits	3,865,104
300 Purchased Professional and Technical Services	266,115
400 Purchased Property Services	61,562
500 Other Purchased Services	217,478
600 Supplies	245,970
700 Property	19,150
800 Other Objects	2,780
Total Regular Programs - Elementary / Secondary	10,679,239
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,457,044
200 Personnel Services - Employee Benefits	940,912
300 Purchased Professional and Technical Services	625,500
400 Purchased Property Services	100
500 Other Purchased Services	410,758
600 Supplies	10,000
700 Property	1,000
Total Special Programs - Elementary / Secondary	3,445,314
1300 Vocational Education	
100 Personnel Services - Salaries	193,071
200 Personnel Services - Employee Benefits	128,294
400 Purchased Property Services	800
500 Other Purchased Services	1,475
600 Supplies	35,320
700 Property	600
Total Vocational Education	359,560
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	49,610
200 Personnel Services - Employee Benefits	27,706
300 Purchased Professional and Technical Services	22,435
500 Other Purchased Services	70,710
Total Other Instructional Programs - Elementary / Secondary	170,461
Total Instruction	14,654,574
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	416,989
200 Personnel Services - Employee Benefits	233,867
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	3,650
600 Supplies	8,955
800 Other Objects	1,675

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	669,136
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	266,274
200 Personnel Services - Employee Benefits	159,145
300 Purchased Professional and Technical Services	37,700
500 Other Purchased Services	2,500
600 Supplies	13,300
700 Property	5,289
800 Other Objects	5,500
Total Support Services - Instructional Staff	489,708
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	658,318
200 Personnel Services - Employee Benefits	693,637
300 Purchased Professional and Technical Services	141,659
400 Purchased Property Services	4,000
500 Other Purchased Services	37,952
600 Supplies	27,900
800 Other Objects	16,252
Total Support Services - Administration	1,579,718
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	150,275
200 Personnel Services - Employee Benefits	119,906
300 Purchased Professional and Technical Services	4,400
500 Other Purchased Services	900
600 Supplies	4,075
Total Support Services - Pupil Health	279,556
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	291,915
200 Personnel Services - Employee Benefits	210,788
300 Purchased Professional and Technical Services	42,050
400 Purchased Property Services	13,645
500 Other Purchased Services	10,200
600 Supplies	8,300
800 Other Objects	1,232
Total Support Services - Business	578,130
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	587,293
200 Personnel Services - Employee Benefits	428,023
300 Purchased Professional and Technical Services	123,082
400 Purchased Property Services	196,500
500 Other Purchased Services	114,313
600 Supplies	699,467
700 Property	62,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	2,211,178

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	815
500 Other Purchased Services	928,284
600 Supplies	103,562
Total Student Transportation Services	1,034,161
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	180,533
200 Personnel Services - Employee Benefits	110,157
300 Purchased Professional and Technical Services	48,550
400 Purchased Property Services	311,401
500 Other Purchased Services	600
600 Supplies	106,405
800 Other Objects	360
Total Support Services - Central	758,006
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	21,612
Total Other Support Services	23,612
Total Support Services	7,623,205
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	211,083
200 Personnel Services - Employee Benefits	58,151
300 Purchased Professional and Technical Services	20,900
400 Purchased Property Services	7,750
500 Other Purchased Services	93,895
600 Supplies	31,980
800 Other Objects	3,500
Total Student Activities	427,259
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	34,010
200 Personnel Services - Employee Benefits	15,313
Total Community Services	49,323
Total Operation of Non-Instructional Services	476,582
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	650,902
900 Other Uses of Funds	1,457,417
Total Debt Service / Other Expenditures and Financing Uses	2,108,319
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	400,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	400,000
Total Other Expenditures and Financing Uses	2,508,319
TOTAL EXPENDITURES	25,262,680

LEA : 117598503 Wellsboro Area SD

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	3,851,000	3,900,000
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	400,000	400,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	140,000	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	4,491,000	4,550,000

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		

LEA : 117598503 Wellsboro Area 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

4,491,000

4,550,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General 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 General Fund

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

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

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	1,321,899	1,457,417
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	\$1,321,899	\$1,457,417
TOTAL INDEBTEDNESS	\$1,321,899	\$1,457,417

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,087,571
0840 Assigned Fund Balance	15,000
0850 Unassigned Fund Balance	1,749,234
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,851,805

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,851,805
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