

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Western Beaver County SD	COUNTY : Beaver	AUN : 127049303
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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	\$12589338
Ending Unassigned Fund Balance	\$1147224
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.1%

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 7-12-16
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DUE DATE: AUGUST 15, 2016

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/29/2016



President of the Board - Original Signature Required7-12-16

Date

Secretary of the Board - Original Signature Required7-12-16

Date

Chief School Administrator - Original Signature Required7-12-16

Date

Robert H Postupac

(724)643-9310

Extn :4002

Contact Person

Telephone

Extension

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Email Address

**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 : Western Beaver County SD	County : Beaver	AUN Number : 127049303
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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
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DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	This is for emergency situations and possible budget shortfalls.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,200,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,200,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,267,933	
7000 Revenue from State Sources	7,919,229	
8000 Revenue from Federal Sources	349,400	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$12,536,562</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$13,736,562</u>

LEA : 127049303 Western Beaver County SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,279,933
6113 Public Utility Realty Taxes	4,200
6114 Payments in Lieu of Current Taxes - State / Local	3,500
6150 Current Act 511 Taxes - Proportional Assessments	540,300
6400 Delinquencies on Taxes Levied / Assessed by the LEA	185,000
6500 Earnings on Investments	5,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	200,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	\$4,267,933
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,346,327
7271 Special Education funds for School-Aged Pupils	580,000
7292 Pre-K Counts	160,000
7299 Program Revenues Not Listed Previously in the 7200 Series	200
7310 Transportation (Pupil and Nonpublic/CS)	450,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	292,702
7505 Ready to Learn Block Grant	115,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	25,000
7810 State Share of Social Security and Medicare Taxes	245,000
7820 State Share of Retirement Contributions	690,000
REVENUE FROM STATE SOURCES	\$7,919,229
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	104,400
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	35,000
8540 Nutrition Education and Training	150,000
8830 Medical Assistance Reimbursements (Access) - Early Intervention	60,000
REVENUE FROM FEDERAL SOURCES	\$349,400
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	12,536,562

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,279,933	
Amount of Tax Relief for Homestead Exclusions	<u>\$292,702</u>	
Total Approx. Tax Revenue:	\$3,572,635	
Approx. Tax Levy for Tax Rate Calculation:	\$3,781,992	
	Beaver	Total
<hr/>		
2015-16 Data		
a. Assessed Value	\$67,535,570	\$67,535,570
b. Real Estate Mills	54.0000	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$239,805,051	\$239,805,051
d. Assessed Value	\$67,535,570	\$67,535,570
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2015-16 Calculations		
f. 2015-16 Tax Levy	\$3,646,921	\$3,646,921
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2015-16 Tax Levy	\$3,646,921	\$3,646,921
(f Total * g)		
i. Base Mills Subject to Index	54.0000	
(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	94.00000%	94.00000%
k. Tax Levy Needed	\$3,781,992	\$3,781,992
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	56.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,781,992	\$3,781,992
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,489,290
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,279,933
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,279,933	
Amount of Tax Relief for Homestead Exclusions	<u>\$292,702</u>	
Total Approx. Tax Revenue:	\$3,572,635	
Approx. Tax Levy for Tax Rate Calculation:	\$3,781,992	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	55.8360	
q. Mills In Excess of Index (if (l > p), (l - p))	0.1640	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,770,916	\$3,770,916
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$11,076	\$11,076
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$10,411	\$10,411

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$3,373	
Number of Homestead/Farmstead Properties	1566	1566
Median Assessed Value of Homestead Properties		\$24,800

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,279,933	
Amount of Tax Relief for Homestead Exclusions	<u>\$292,702</u>	
Total Approx. Tax Revenue:	\$3,572,635	
Approx. Tax Levy for Tax Rate Calculation:	\$3,781,992	
	Beaver	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$292,702	Lowering RE Tax Rate	\$0	\$292,702
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$292,702

CODE								
6111		Current Real Estate Taxes						
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills	
Beaver	67,535,570	56.0000	3,781,992			94.00000%		
Totals:	67,535,570		3,781,992	- 292,702	= 3,489,290	X 94.00000%	=	3,279,933
				Rate	Estimated Revenue			
6120	Current Per Capita Taxes, Section 679			\$0.00	0			
6140	Current Act 511 Taxes – Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						0	0	
6150	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	500,000	500,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	40,300	40,300	
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						540,300	540,300	
Total Act 511, Current Taxes							540,300	
Act 511 Tax Limit -->				239,805,051		X 12	2,877,661	
				Market Value		Mills	(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>									
	Beaver	54.0000	56.0000	3.71%	No	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%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,445,868
1200 Special Programs - Elementary / Secondary	1,773,165
1300 Vocational Education	752,563
1400 Other Instructional Programs - Elementary / Secondary	539,280
1800 Pre-Kindergarten	301,098
Total Instruction	\$7,811,974
2000 Support Services	
2100 Support Services - Students	373,844
2200 Support Services - Instructional Staff	109,690
2300 Support Services - Administration	979,730
2400 Support Services - Pupil Health	143,126
2500 Support Services - Business	105,000
2600 Operation and Maintenance of Plant Services	1,187,563
2700 Student Transportation Services	817,000
2900 Other Support Services	267,100
Total Support Services	\$3,983,053
3000 Operation of Non-Instructional Services	
3200 Student Activities	261,317
Total Operation of Non-Instructional Services	\$261,317
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	18,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	454,994
5200 Interfund Transfers - Out	60,000
Total Other Expenditures and Financing Uses	\$514,994
Total Estimated Expenditures and Other Financing Uses	\$12,589,338

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,749,720
200 Personnel Services - Employee Benefits	1,408,398
300 Purchased Professional and Technical Services	108,150
400 Purchased Property Services	9,000
500 Other Purchased Services	5,000
600 Supplies	103,600
700 Property	62,000
Total Regular Programs - Elementary / Secondary	\$4,445,868
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	879,885
200 Personnel Services - Employee Benefits	452,530
300 Purchased Professional and Technical Services	276,000
500 Other Purchased Services	105,500
600 Supplies	29,250
700 Property	30,000
Total Special Programs - Elementary / Secondary	\$1,773,165
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	205,778
200 Personnel Services - Employee Benefits	104,235
400 Purchased Property Services	850
500 Other Purchased Services	425,000
600 Supplies	16,700
Total Vocational Education	\$752,563
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	81,994
200 Personnel Services - Employee Benefits	12,586
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	400,500
600 Supplies	1,200
700 Property	3,000
Total Other Instructional Programs - Elementary / Secondary	\$539,280
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	134,046
200 Personnel Services - Employee Benefits	77,052
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	62,000
600 Supplies	25,500
Total Pre-Kindergarten	\$301,098
Total Instruction	\$7,811,974
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	242,852

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	114,842
500 Other Purchased Services	750
600 Supplies	12,500
700 Property	2,500
800 Other Objects	400
Total Support Services - Students	\$373,844
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	47,931
200 Personnel Services - Employee Benefits	21,234
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	500
500 Other Purchased Services	250
600 Supplies	28,775
700 Property	6,000
Total Support Services - Instructional Staff	\$109,690
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	523,375
200 Personnel Services - Employee Benefits	302,655
300 Purchased Professional and Technical Services	33,000
400 Purchased Property Services	61,000
500 Other Purchased Services	21,700
600 Supplies	15,000
700 Property	8,000
800 Other Objects	15,000
Total Support Services - Administration	\$979,730
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	81,118
200 Personnel Services - Employee Benefits	50,658
300 Purchased Professional and Technical Services	7,250
500 Other Purchased Services	100
600 Supplies	4,000
Total Support Services - Pupil Health	\$143,126
2500 <u>Support Services - Business</u>	
300 Purchased Professional and Technical Services	105,000
Total Support Services - Business	\$105,000
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	452,461
200 Personnel Services - Employee Benefits	305,802
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	99,300
500 Other Purchased Services	84,000
600 Supplies	212,500
700 Property	13,500
Total Operation and Maintenance of Plant Services	\$1,187,563

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	767,000
600 Supplies	50,000
Total Student Transportation Services	\$817,000
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	183,337
200 Personnel Services - Employee Benefits	83,763
Total Other Support Services	\$267,100
Total Support Services	\$3,983,053
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	137,914
200 Personnel Services - Employee Benefits	52,603
400 Purchased Property Services	17,000
500 Other Purchased Services	33,800
600 Supplies	20,000
Total Student Activities	\$261,317
Total Operation of Non-Instructional Services	\$261,317
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	69,994
900 Other Uses of Funds	385,000
Total Debt Service / Other Expenditures and Financing Uses	\$454,994
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	60,000
Total Interfund Transfers - Out	\$60,000
Total Other Expenditures and Financing Uses	\$514,994
TOTAL EXPENDITURES	\$12,589,338

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<u>Cash and Short-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	1,100,000	1,000,000
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		
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 Cash and Short-Term Investments	\$1,100,000	\$1,000,000

<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$1,100,000	\$1,000,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable	7,033,863	6,533,563
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	75,000	50,000
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	\$7,108,863	\$6,583,563
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2016-2017 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Long-Term Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$7,108,863	\$6,583,563	

<u>Short-Term Payables</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$7,108,863	\$6,583,563

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,147,224
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,147,224
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,147,224