

**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 : Greensburg Salem SD	County : Westmoreland	AUN Number : 107653203
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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 5/25/16
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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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,196,424
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>2,196,424</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	23,968,186
7000 Revenue from State Sources	18,333,327
8000 Revenue from Federal Sources	938,322
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>43,239,835</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>45,436,259</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	19,101,571
6112 Interim Real Estate Taxes	43,000
6113 Public Utility Realty Taxes	25,512
6114 Payments in Lieu of Current Taxes - State / Local	32,230
6120 Current Per Capita Taxes, Section 679	52,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	2,734,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,132,000
6500 Earnings on Investments	15,300
6700 Revenues from LEA Activities	31,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	581,464
6910 Rentals	27,700
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	37,259
6960 Services Provided Other Local Governmental Units / LEAs	10,000
6990 Refunds and Other Miscellaneous Revenue	59,650

REVENUE FROM LOCAL SOURCES 23,968,186

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	10,492,210
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,967,443
7310 Transportation (Pupil and Nonpublic/CS)	1,103,280
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	487,851
7330 Health Services (Medical, Dental, Nurse, Act 25)	56,000
7340 State Property Tax Reduction Allocation	829,795
7810 State Share of Social Security and Medicare Taxes	727,656
7820 State Share of Retirement Contributions	2,644,092

REVENUE FROM STATE SOURCES 18,333,327

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	706,391
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	188,431
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,500
REVENUE FROM FEDERAL SOURCES	938,322
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	43,239,835

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,101,571
Amount of Tax Relief for Homestead Exclusions	<u>\$829,795</u>
Total Approx. Tax Revenue:	\$19,931,366
Approx. Tax Levy for Tax Rate Calculation:	\$21,259,283

	Westmoreland	Total
<hr/>		
2015-16 Data		
a. Assessed Value	\$244,287,080	\$244,287,080
b. Real Estate Mills	84.5200	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$1,183,295,843	\$1,183,295,843
d. Assessed Value	\$243,730,360	\$243,730,360
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2015-16 Calculations		
f. 2015-16 Tax Levy	\$20,647,144	\$20,647,144
(a * b)		
2016-17 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$20,647,144	\$20,647,144
(f Total * g)		
i. Base Mills Subject to Index	84.5200	
(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	93.50000%	93.50000%
k. Tax Levy Needed	\$21,259,283	\$21,259,283
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	87.2246	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$21,259,283	\$21,259,283
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$20,429,488
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,101,571
(n * Est. Pct. Collection)		

AUN: 107653203 Greensburg Salem SD

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

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Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,101,571	
Amount of Tax Relief for Homestead Exclusions	<u>\$829,795</u>	
Total Approx. Tax Revenue:	\$19,931,366	
Approx. Tax Levy for Tax Rate Calculation:	\$21,259,283	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	87.2246	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$21,259,283	\$21,259,283
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	\$1,512	
Number of Homestead/Farmstead Properties	6302	6302
Median Assessed Value of Homestead Properties		\$19,415

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,101,571
Amount of Tax Relief for Homestead Exclusions	<u>\$829,795</u>
Total Approx. Tax Revenue:	\$19,931,366
Approx. Tax Levy for Tax Rate Calculation:	\$21,259,283

	Westmoreland	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$829,795	Lowering RE Tax Rate	\$0	\$829,795
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$829,795

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	243,730,360	87.2246	21,259,283			93.50000%	
Totals:	243,730,360		21,259,283	829,795 =	20,429,488 X	93.50000% =	19,101,571

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		52,000
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	52,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	28,000
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 80,000 80,000

	<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%	2,495,000	2,495,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	239,000	239,000
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 2,734,000 2,734,000

Total Act 511, Current Taxes 2,814,000

Act 511 Tax Limit -->	1,183,295,843 X	12	14,199,550
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2015-16 (Rebalanced)	2016-17	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
6111	<u>Current Real Estate Taxes</u> Westmoreland	84.5200	87.2246	3.20%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.2%				
6143	Current Act 511 Local Services Taxes					3.2%				
6144	Current Act 511 Trailer Taxes					3.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.2%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6152	Current Act 511 Occupation Taxes					3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6154	Current Act 511 Amusement Taxes					3.2%				
6155	Current Act 511 Business Privilege Taxes					3.2%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.2%				
6157	Current Act 511 Mercantile Taxes					3.2%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,826,610
1200 Special Programs - Elementary / Secondary	7,067,994
1300 Vocational Education	593,931
1400 Other Instructional Programs - Elementary / Secondary	195,401
Total Instruction	26,683,936
2000 Support Services	
2100 Support Services - Students	952,500
2200 Support Services - Instructional Staff	1,795,224
2300 Support Services - Administration	2,690,323
2400 Support Services - Pupil Health	377,843
2500 Support Services - Business	404,956
2600 Operation and Maintenance of Plant Services	3,467,256
2700 Student Transportation Services	2,751,094
2800 Support Services - Central	188,810
2900 Other Support Services	24,217
Total Support Services	12,652,223
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,048,799
3300 Community Services	7,200
Total Operation of Non-Instructional Services	1,055,999
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,020,478
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	3,120,478
Total Estimated Expenditures and Other Financing Uses	43,512,636

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,729,101
200 Personnel Services - Employee Benefits	6,418,001
300 Purchased Professional and Technical Services	428,994
400 Purchased Property Services	25,050
500 Other Purchased Services	631,020
600 Supplies	532,881
700 Property	53,748
800 Other Objects	7,815
Total Regular Programs - Elementary / Secondary	18,826,610
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,947,698
200 Personnel Services - Employee Benefits	1,257,383
300 Purchased Professional and Technical Services	2,350,229
500 Other Purchased Services	1,444,700
600 Supplies	64,794
800 Other Objects	3,190
Total Special Programs - Elementary / Secondary	7,067,994
1300 <u>Vocational Education</u>	
500 Other Purchased Services	593,931
Total Vocational Education	593,931
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	39,369
200 Personnel Services - Employee Benefits	15,132
500 Other Purchased Services	140,000
600 Supplies	900
Total Other Instructional Programs - Elementary / Secondary	195,401
Total Instruction	26,683,936
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	543,875
200 Personnel Services - Employee Benefits	350,645
300 Purchased Professional and Technical Services	50,360
500 Other Purchased Services	1,750
600 Supplies	5,350
700 Property	520
Total Support Services - Students	952,500
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	734,156
200 Personnel Services - Employee Benefits	442,460
300 Purchased Professional and Technical Services	187,383
400 Purchased Property Services	2,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	11,050
600 Supplies	209,050
700 Property	199,300
800 Other Objects	9,825
Total Support Services - Instructional Staff	1,795,224
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,478,189
200 Personnel Services - Employee Benefits	895,960
300 Purchased Professional and Technical Services	252,150
500 Other Purchased Services	23,234
600 Supplies	18,850
800 Other Objects	21,940
Total Support Services - Administration	2,690,323
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	235,772
200 Personnel Services - Employee Benefits	133,321
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	250
500 Other Purchased Services	250
600 Supplies	7,250
Total Support Services - Pupil Health	377,843
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	180,942
200 Personnel Services - Employee Benefits	142,276
300 Purchased Professional and Technical Services	5,100
400 Purchased Property Services	11,068
500 Other Purchased Services	5,250
600 Supplies	50,500
700 Property	7,000
800 Other Objects	2,820
Total Support Services - Business	404,956
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,303,184
200 Personnel Services - Employee Benefits	909,816
300 Purchased Professional and Technical Services	11,628
400 Purchased Property Services	676,002
500 Other Purchased Services	183,536
600 Supplies	345,600
700 Property	35,000
800 Other Objects	2,490
Total Operation and Maintenance of Plant Services	3,467,256
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	97,681
200 Personnel Services - Employee Benefits	46,795
400 Purchased Property Services	500

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,601,193
600 Supplies	4,850
800 Other Objects	75
Total Student Transportation Services	2,751,094
2800 Support Services - Central	
100 Personnel Services - Salaries	108,712
200 Personnel Services - Employee Benefits	78,398
500 Other Purchased Services	1,200
600 Supplies	500
Total Support Services - Central	188,810
2900 Other Support Services	
500 Other Purchased Services	24,217
Total Other Support Services	24,217
Total Support Services	12,652,223
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	478,893
200 Personnel Services - Employee Benefits	204,941
300 Purchased Professional and Technical Services	92,060
400 Purchased Property Services	14,700
500 Other Purchased Services	114,850
600 Supplies	113,755
700 Property	10,300
800 Other Objects	19,300
Total Student Activities	1,048,799
3300 Community Services	
600 Supplies	7,200
Total Community Services	7,200
Total Operation of Non-Instructional Services	1,055,999
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	685,478
900 Other Uses of Funds	2,335,000
Total Debt Service / Other Expenditures and Financing Uses	3,020,478
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	3,120,478
TOTAL EXPENDITURES	43,512,636

Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	5,600,000	4,800,000
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	321,556	150,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	14,000	14,000
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	5,935,556	4,964,000

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		

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	5,935,556	4,964,000
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Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	24,950,000	22,615,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	940,000	965,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	996,231	1,345,206
0599 Other Long-Term Liabilities		

Total General Fund	\$26,886,231	\$24,925,206
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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

\$26,886,231

\$24,925,206

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	\$26,886,231	\$24,925,206
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,923,623
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,923,623
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,023,623