

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2015


President of the Board - Original Signature Required


Secretary of the Board - Original Signature Required


Chief School Administrator - Original Signature Required

Penny L Crowell
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Extn :232

Telephone

Extension


Date


Date


Date

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for
Appropriation and Reserves Scheduled For Liquidation During The
Fiscal Year

0810 Nonspendable Fund Balance	30,000
0820 Restricted Fund Balance	9,474
0830 Committed Fund Balance	652,792
0840 Assigned Fund Balance	49,321
0850 Unassigned Fund Balance	130,593

**Total Estimated Beginning Unreserved Fund Balance Available for
Appropriation and Reserves Scheduled For Liquidation During The
Fiscal Year**

832,706

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	3,352,526
7000 Revenue from State Sources	3,452,902
8000 Revenue from Federal Sources	147,559
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

6,952,987

**Total Estimated Fund Balance, Revenues, and Other Financing
Sources Available for Appropriation**

7,785,693

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,542,994
6113 Public Utility Realty Taxes	3,400
6114 Payments in Lieu of Current Taxes - State / Local	143,000
6120 Current Per Capita Taxes, Section 679	6,300
6150 Current Act 511 Taxes - Proportional Assessments	208,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	215,000
6500 Earnings on Investments	2,000
6700 Revenues from LEA Activities	11,476
6800 Revenues from Intermediary Sources / Pass-Through Funds	220,000
6990 Refunds and Other Miscellaneous Revenue	356
REVENUE FROM LOCAL SOURCES	3,352,526
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	2,194,970
7271 Special Education funds for School-Aged Pupils	271,689
7310 Transportation (Pupil and Nonpublic/CS)	95,753
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	167,300
7330 Health Services (Medical, Dental, Nurse, Act 25)	5,600
7340 State Property Tax Reduction Allocation	177,150
7810 State Share of Social Security and Medicare Taxes	109,723
7820 State Share of Retirement Contributions	430,717
REVENUE FROM STATE SOURCES	3,452,902
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	113,868
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	33,691
REVENUE FROM FEDERAL SOURCES	147,559
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	6,952,987

Act 1 Index (current): 2.8%
 Calculation Method: Section 672.1 Method Choice: (a)(1)
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$2,543,000
 Amount of Tax Relief for Homestead Exclusions \$177,150
 Total Approx. Tax Revenue: \$2,720,150
 Approx. Tax Levy for Tax Rate Calculation: \$2,932,147

	Potter	Tioga	Total
2015-16 Data			
a. Assessed Value	\$54,859,780	\$57,211,192	\$112,070,972
b. Real Estate Mills	36.5481	14.5350	
I. 2016-17 Data			
c. 2014 STEB Market Value	\$193,573,404	\$77,816,354	\$271,389,758
d. Assessed Value	\$55,164,080	\$57,516,592	\$112,680,672
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2015-16 Calculations			
f. 2015-16 Tax Levy	\$2,005,021	\$831,565	\$2,836,586
(a * b)			
2016-17 Calculations			
g. Percent of Total Market Value	71.32672%	28.67328%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$2,023,244	\$813,342	\$2,836,586
(f Total * g)			
i. Base Mills Subject to Index	36.8802	14.5350	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			

Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.30500%	92.30500%	92.30500%
k. Tax Levy Needed	\$2,091,404	\$840,743	\$2,932,147
(Approx. Tax Levy * g)			
I. 2016-17 Real Estate Tax Rate	37.9124	14.6173	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$2,091,403	\$840,737	\$2,932,140
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,754,990
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,542,994
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.8%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$2,543,000
 Amount of Tax Relief for Homestead Exclusions \$177,150
 Total Approx. Tax Revenue: \$2,720,150
 Approx. Tax Levy for Tax Rate Calculation: \$2,932,147

Section 672.1 Method Choice: (a)(1)

Revenue
 \$2,543,000
\$177,150
 \$2,720,150
 \$2,932,147

Total

Tioga

Potter

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	37.9128	14.9419	
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)	\$2,091,425	\$859,407	\$2,950,832
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	\$218	\$218	
Number of Homestead/Farmstead Properties	627	183	810
Median Assessed Value of Homestead Properties			\$23,250

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

Act 1 Index (current): 2.8%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Section 672.1 Method Choice: (a)(1)

Revenue

4

\$2,543,000

\$177,150

\$2,720,150

\$2,932,147

Potter

Tioga

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$177,150

\$0

\$0

\$0

\$177,150

\$0

\$177,150

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
		Potter	55,164,080	37.9124	2,091,403			92.305000%	
		Tioga	57,516,592	14.6173	840,737			92.305000%	
Totals:			112,680,672		2,932,140	177,150 =	2,754,990 X	92.305000% =	2,542,994

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$5.00			6,300
6140				
6141	\$0.00	\$0.00	0	0
6142	\$0.00	\$0.00	0	0
6143	\$0.00	\$0.00	0	0
6144	\$0.00	\$0.00	0	0
6145	\$0.00	\$0.00	0	0
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
Total Current Act 511 Taxes – Flat Rate Assessments			0	0
6150				
6151	0.5000%	0.000%	195,000	164,000
6152	0.0000%	0.000%	0	0
6153	0.5000%	0.000%	44,000	44,000
6154	0.0000%	0.000%	0	0
6155	0.0000%	0.000%	0	0
6156	0.0000%	0.000%	0	0
6157	0.0000%	0.000%	0	0
6159	0.0000%	0	0	0

Total Current Act 511 Taxes – Proportional Assessments			239,000	208,000
Total Act 511, Current Taxes			271,389,758 X	208,000
	Act 511 Tax Limit -->	Market Value	12	3,256,677
			Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in: 2015-16 (Rebalanced)	2016-17	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2015-16 (Rebalanced)	2016-17	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u>									
	Potter	36.8802	37.9124	2.80%	Yes	2.8%				
	Tioga	14.5350	14.6173	0.57%	Yes	2.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					2.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.8%				
6143	Current Act 511 Local Services Taxes					2.8%				
6144	Current Act 511 Trailer Taxes					2.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					2.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6152	Current Act 511 Occupation Taxes					2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6154	Current Act 511 Amusement Taxes					2.8%				
6155	Current Act 511 Business Privilege Taxes					2.8%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.8%				
6157	Current Act 511 Mercantile Taxes					2.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	2,829,242
1200 Special Programs - Elementary / Secondary	834,729
1300 Vocational Education	132,867
1400 Other Instructional Programs - Elementary / Secondary	27,346
1800 Pre-Kindergarten	211,442
Total Instruction	4,035,626
2000 Support Services	
2100 Support Services - Students	154,136
2200 Support Services - Instructional Staff	72,154
2300 Support Services - Administration	868,583
2400 Support Services - Pupil Health	107,406
2500 Support Services - Business	144,306
2600 Operation and Maintenance of Plant Services	502,826
2700 Student Transportation Services	313,660
2900 Other Support Services	48,915
Total Support Services	2,211,986
3000 Operation of Non-Instructional Services	
3200 Student Activities	198,408
3300 Community Services	12,514
Total Operation of Non-Instructional Services	210,922
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	543,774
Total Other Expenditures and Financing Uses	543,774
Total Estimated Expenditures and Other Financing Uses	7,002,308

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,501,079
200 Personnel Services - Employee Benefits	898,974
300 Purchased Professional and Technical Services	46,383
400 Purchased Property Services	15,000
500 Other Purchased Services	303,800
600 Supplies	51,756
700 Property	12,100
800 Other Objects	150
Total Regular Programs - Elementary / Secondary	2,829,242
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	444,879
200 Personnel Services - Employee Benefits	257,805
500 Other Purchased Services	128,945
600 Supplies	3,100
Total Special Programs - Elementary / Secondary	834,729
1300 Vocational Education	
100 Personnel Services - Salaries	51,660
200 Personnel Services - Employee Benefits	31,236
500 Other Purchased Services	42,871
600 Supplies	7,100
Total Vocational Education	132,867
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,023
200 Personnel Services - Employee Benefits	3,023
500 Other Purchased Services	13,000
600 Supplies	3,300
Total Other Instructional Programs - Elementary / Secondary	27,346
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	134,450
200 Personnel Services - Employee Benefits	73,206
500 Other Purchased Services	400
600 Supplies	2,500
800 Other Objects	886
Total Pre-Kindergarten	211,442
Total Instruction	4,035,626
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	76,111
200 Personnel Services - Employee Benefits	50,890
300 Purchased Professional and Technical Services	16,095
500 Other Purchased Services	7,800

<u>Description</u>	<u>Amount</u>
600 Supplies	3,050
800 Other Objects	190
Total Support Services - Students	154,136
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	34,440
200 Personnel Services - Employee Benefits	21,559
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	210
600 Supplies	3,445
700 Property	6,000
800 Other Objects	1,500
Total Support Services - Instructional Staff	72,154
2300 Support Services - Administration	
100 Personnel Services - Salaries	314,871
200 Personnel Services - Employee Benefits	444,720
300 Purchased Professional and Technical Services	47,975
400 Purchased Property Services	300
500 Other Purchased Services	36,073
600 Supplies	13,700
800 Other Objects	10,944
Total Support Services - Administration	868,583
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	62,965
200 Personnel Services - Employee Benefits	40,632
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	250
600 Supplies	2,059
Total Support Services - Pupil Health	107,406
2500 Support Services - Business	
100 Personnel Services - Salaries	84,628
200 Personnel Services - Employee Benefits	57,248
500 Other Purchased Services	500
600 Supplies	1,550
800 Other Objects	380
Total Support Services - Business	144,306
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	156,053
200 Personnel Services - Employee Benefits	123,276
300 Purchased Professional and Technical Services	13,316
400 Purchased Property Services	94,877
500 Other Purchased Services	37,653
600 Supplies	77,526
800 Other Objects	125
Total Operation and Maintenance of Plant Services	502,826

<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
400 Purchased Property Services	1,000
500 Other Purchased Services	307,660
600 Supplies	5,000
Total Student Transportation Services	313,660
2900 Other Support Services	
500 Other Purchased Services	48,915
Total Other Support Services	48,915
Total Support Services	2,211,986
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	73,590
200 Personnel Services - Employee Benefits	36,182
300 Purchased Professional and Technical Services	18,800
500 Other Purchased Services	51,000
600 Supplies	17,226
800 Other Objects	1,610
Total Student Activities	198,408
3300 Community Services	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	3,014
400 Purchased Property Services	1,000
600 Supplies	500
Total Community Services	12,514
Total Operation of Non-Instructional Services	210,922
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	73,110
900 Other Uses of Funds	470,664
Total Debt Service / Other Expenditures and Financing Uses	543,774
Total Other Expenditures and Financing Uses	543,774
TOTAL EXPENDITURES	7,002,308

2016-2017 Final General Fund Budget (PDE-2028)

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

750,709

936,779

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 Cash and Short-Term Investments

936,779

750,709

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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2016 Estimate

936,779

06/30/2017 Projection

750,709

06/30/2016 Estimate 06/30/2017 Projection

Long-Term Indebtedness

General Fund

0510 Bonds Payable	503,008	503,695
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	\$503,008	\$503,695

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		

2016-2017 Final General Fund Budget (PDE-2028)

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06/30/2017 Projection

06/30/2016 Estimate

Long-Term Indebtedness

- 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

06/30/2017 Projection

06/30/2016 Estimate

Long-Term Indebtedness

- 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

06/30/2016 Estimate 06/30/2017 Projection

Long-Term Indebtedness

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

06/30/2016 Estimate 06/30/2017 Projection

Long-Term Indebtedness

- 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	\$503,008	\$503,695
Total Long-Term Indebtedness	\$503,008	\$503,695

06/30/2016 Estimate 06/30/2017 Projection

Short-Term Payables

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 **\$503,008** **\$503,695**

Account Description	Amounts
0810 Nonspendable Fund Balance	30,000
0820 Restricted Fund Balance	9,474
0830 Committed Fund Balance	652,792
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	130,593
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$783,385

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$822,859
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