


PRELIMINARY GENERAL FUND BUDGET

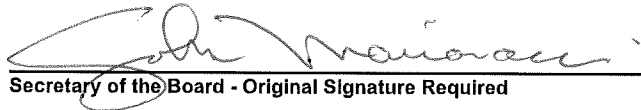
Fiscal Year 2016-2017


General Fund Budget Approval

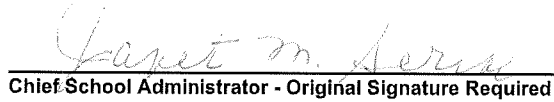
Date of Adoption of the General Fund Budget: 01/26/2016

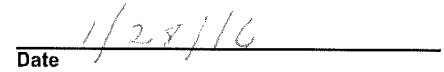

President of the Board - Original Signature Required


Date


Secretary of the Board - Original Signature Required


Date


Chief School Administrator - Original Signature Required


Date

Thomas J Melone
Contact Person

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<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
Nonspendable Fund Balance	
Restricted Fund Balance	
Committed Fund Balance	
Assigned Fund Balance	
Unassigned Fund Balance	1,623,024
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>1,623,024</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,109,545
7000 Revenue from State Sources	13,471,099
8000 Revenue from Federal Sources	762,184
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>32,342,828</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>33,965,852</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,277,945
6113 Public Utility Realty Taxes	19,000
6114 Payments in Lieu of Current Taxes – State / Local	25,000
6140 Current Act 511 Taxes – Flat Rate Assessments	79,000
6150 Current Act 511 Taxes – Proportional Assessments	2,018,600
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,306,500
6500 Earnings on Investments	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	300,000
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	17,500
6990 Refunds and Other Miscellaneous Revenue	33,000
REVENUE FROM LOCAL SOURCES	18,109,545
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,557,750
7160 Tuition for Orphans Subsidy	51,000
7271 Special Education funds for School-Aged Pupils	1,422,017
7310 Transportation (Pupil and Nonpublic/CS)	1,200,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	61,599
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7501 PA Accountability Grants	120,866
7505 Ready to Learn Block Grant	157,961
7810 State Share of Social Security and Medicare Taxes	588,695
7820 State Share of Retirement Contributions	2,261,211
REVENUE FROM STATE SOURCES	13,471,099
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I – Improving the Academic Achievement of the Disadvantaged	608,764
8515 NCLB, Title II – Preparing, Training and Recruiting High Quality Teachers and Principals	103,420
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
REVENUE FROM FEDERAL SOURCES	762,184
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,342,828

AUN: 118409203 Wyoming Area SD

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

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Act 1 Index (current): 3.3%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$14,278,000		
Amount of Tax Relief for Homestead Exclusions	\$0		
Total Approx. Tax Revenue:	\$14,278,000		
Approx. Tax Levy for Tax Rate Calculation:	\$15,953,073		

	Luzerne	Wyoming	Total
2015-16 Data			
a. Assessed Value	\$994,858,700	\$8,923,740	\$1,003,782,440
b. Real Estate Mills	14.6304	77.4461	
I. 2016-17 Data			
c. 2014 STEB Market Value	\$850,141,787	\$37,372,322	\$887,514,109
d. Assessed Value	\$991,470,900	\$8,839,205	\$1,000,310,105
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2015-16 Calculations			
f. 2015-16 Tax Levy	\$14,555,181	\$691,109	\$15,246,290
(a * b)			
2016-17 Calculations			
g. Percent of Total Market Value	95.78910%	4.21090%	100.00000%
II. h. Rebalanced 2015-16 Tax Levy	\$14,604,284	\$642,006	\$15,246,290
(f Total * g)			
i. Base Mills Subject to Index	14.6797	77.4461	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	89.50000%	89.50000%	89.50000%
k. Tax Levy Needed	\$15,281,305	\$671,768	\$15,953,073
(Approx. Tax Levy * g)			
I. 2016-17 Real Estate Tax Rate	15.4127	75.9986	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$15,281,244	\$671,767	\$15,953,011
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$15,953,011
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$14,277,945
(n * Est. Pct. Collection)			

AUN: 118409203 Wyoming Area SD

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

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Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$14,278,000

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$14,278,000

Approx. Tax Levy for Tax Rate Calculation:

\$15,953,073

	Luzerne	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	15.1641	80.0018	
q. Mills In Excess of Index (if l > p), (l - p))	0.2486	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,034,764	\$707,152	\$15,741,916
IV. s. Millage Rate within Index? (If l > p Then No)	No	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$246,480	\$0	\$246,480
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$220,600	\$0	\$220,600

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0	\$0	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

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

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Act 1 Index (current): 3.3%

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Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$14,278,000			
Amount of Tax Relief for Homestead Exclusions	\$0			
Total Approx. Tax Revenue:	\$14,278,000			
Approx. Tax Levy for Tax Rate Calculation:	\$15,953,073			

	Luzerne	Wyoming		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0	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				\$0

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>
Luzerne	991,470,900	15.4127	15,281,244			89.50000%	
Wyoming	8,839,205	75.9986	671,767			89.50000%	
Totals:	1,000,310,105		15,953,011	-	0 =	15,953,011 X	89.50000% = 14,277,945

	<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	\$5.00	\$0.00	55,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	24,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			79,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,850,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	168,600
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			2,018,600
Total Act 511, Current Taxes			2,097,600
Act 511 Tax Limit -->		887,514,109 X	12
		Market Value	Mills
			10,650,169
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u>									
	Luzerne	14.6797	15.4127	5.00%	No	3.3%				
	Wyoming	77.4461	75.9986	-1.85%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$0.00	-100.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6144	Current Act 511 Trailer Taxes					3.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6152	Current Act 511 Occupation Taxes					3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6154	Current Act 511 Amusement Taxes					3.3%				
6155	Current Act 511 Business Privilege Taxes					3.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.3%				
6157	Current Act 511 Mercantile Taxes					3.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,147,274
1200 Special Programs - Elementary / Secondary	4,354,290
1300 Vocational Education	962,639
1400 Other Instructional Programs - Elementary / Secondary	1,076,036
Total Instruction	21,540,239
2000 Support Services	
2100 Support Services - Students	788,709
2200 Support Services - Instructional Staff	491,505
2300 Support Services - Administration	1,831,148
2400 Support Services - Pupil Health	597,275
2500 Support Services - Business	365,608
2600 Operation and Maintenance of Plant Services	3,127,893
2700 Student Transportation Services	1,859,034
2800 Support Services - Central	207,474
2900 Other Support Services	46,000
Total Support Services	9,314,646
3000 Operation of Non-Instructional Services	
3200 Student Activities	573,020
3300 Community Services	135,087
Total Operation of Non-Instructional Services	708,107
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	7,500
Total Facilities Acquisition, Construction and Improvement Services	7,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	554,628
5200 Interfund Transfers - Out	602,506
5900 Budgetary Reserve	225,000
Total Other Expenditures and Financing Uses	1,382,134
Total Estimated Expenditures and Other Financing Uses	32,952,626

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,457,331
200 Personnel Services - Employee Benefits	5,522,403
300 Purchased Professional and Technical Services	152,500
400 Purchased Property Services	6,000
500 Other Purchased Services	610,100
600 Supplies	374,740
700 Property	14,200
800 Other Objects	10,000
Total Regular Programs - Elementary / Secondary	15,147,274
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,790,109
200 Personnel Services - Employee Benefits	985,331
300 Purchased Professional and Technical Services	1,159,000
500 Other Purchased Services	354,800
600 Supplies	59,550
700 Property	5,000
800 Other Objects	500
Total Special Programs - Elementary / Secondary	4,354,290
1300 Vocational Education	
100 Personnel Services - Salaries	262,780
200 Personnel Services - Employee Benefits	170,842
500 Other Purchased Services	500,217
600 Supplies	27,700
700 Property	1,100
Total Vocational Education	962,639
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	536,698
200 Personnel Services - Employee Benefits	299,538
300 Purchased Professional and Technical Services	222,000
500 Other Purchased Services	10,500
600 Supplies	6,900
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	1,076,036
Total Instruction	21,540,239
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	421,999
200 Personnel Services - Employee Benefits	289,610
300 Purchased Professional and Technical Services	65,000
500 Other Purchased Services	1,900
600 Supplies	8,200

<u>Description</u>	<u>Amount</u>
700 Property	1,000
800 Other Objects	1,000
Total Support Services - Students	788,709
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	178,942
200 Personnel Services - Employee Benefits	114,362
300 Purchased Professional and Technical Services	57,151
400 Purchased Property Services	22,000
500 Other Purchased Services	77,600
600 Supplies	38,150
700 Property	750
800 Other Objects	2,550
Total Support Services - Instructional Staff	491,505
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	918,685
200 Personnel Services - Employee Benefits	625,783
300 Purchased Professional and Technical Services	193,500
500 Other Purchased Services	34,670
600 Supplies	12,260
700 Property	1,500
800 Other Objects	44,750
Total Support Services - Administration	1,831,148
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	226,974
200 Personnel Services - Employee Benefits	123,451
300 Purchased Professional and Technical Services	243,750
400 Purchased Property Services	200
500 Other Purchased Services	400
600 Supplies	1,500
700 Property	500
800 Other Objects	500
Total Support Services - Pupil Health	597,275
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	73,073
200 Personnel Services - Employee Benefits	80,931
300 Purchased Professional and Technical Services	148,291
400 Purchased Property Services	20,000
500 Other Purchased Services	2,600
600 Supplies	3,000
700 Property	500
800 Other Objects	37,213
Total Support Services - Business	365,608
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,065,804
200 Personnel Services - Employee Benefits	689,845

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	15,500
400 Purchased Property Services	494,000
500 Other Purchased Services	225,144
600 Supplies	593,100
700 Property	44,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	3,127,893
2700 Student Transportation Services	
100 Personnel Services - Salaries	68,963
200 Personnel Services - Employee Benefits	47,401
500 Other Purchased Services	1,737,670
600 Supplies	4,000
800 Other Objects	1,000
Total Student Transportation Services	1,859,034
2800 Support Services - Central	
100 Personnel Services - Salaries	75,455
200 Personnel Services - Employee Benefits	55,019
300 Purchased Professional and Technical Services	77,000
Total Support Services - Central	207,474
2900 Other Support Services	
500 Other Purchased Services	46,000
Total Other Support Services	46,000
Total Support Services	9,314,646
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	248,522
200 Personnel Services - Employee Benefits	105,384
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	3,000
500 Other Purchased Services	97,464
600 Supplies	112,450
700 Property	2,500
800 Other Objects	2,500
Total Student Activities	573,020
3300 Community Services	
100 Personnel Services - Salaries	94,200
200 Personnel Services - Employee Benefits	5,387
500 Other Purchased Services	6,500
600 Supplies	4,000
800 Other Objects	25,000
Total Community Services	135,087
Total Operation of Non-Instructional Services	708,107
4000 Facilities Acquisition, Construction and Improvement Services	

<u>Description</u>	<u>Amount</u>
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	2,500
700 Property	5,000
Total Facilities Acquisition, Construction and Improvement Services	7,500
Total Facilities Acquisition, Construction and Improvement Services	7,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	22,723
900 Other Uses of Funds	531,905
Total Debt Service / Other Expenditures and Financing Uses	554,628
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	602,506
Total Interfund Transfers - Out	602,506
5900 <u>Budgetary Reserve</u>	
800 Other Objects	225,000
Total Budgetary Reserve	225,000
Total Other Expenditures and Financing Uses	1,382,134
TOTAL EXPENDITURES	32,952,626

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	5,200,000	4,750,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	45,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	65,000	64,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	90,000	85,000
Permanent Fund		
Total Cash and Short-Term Investments	5,410,000	4,949,000

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		

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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	5,410,000	4,949,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund		
0510 Bonds Payable	22,029,280	21,800,923
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	60,000	50,000
0540 Accumulated Compensated Absences	575,000	580,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	200,000	250,000
0599 Other Long-Term Liabilities		
Total General Fund	22,864,280	22,680,923

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

<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	22,864,280	22,680,923

<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	22,864,280	22,680,923

Account Description	Amounts
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,013,226
Total Ending Fund Balance - Committed, Assigned, and Unassigned	1,013,226
5900 Budgetary Reserve	225,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	1,238,226