

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2016



President of the Board - Original Signature Required

Date 6/22/16



Secretary of the Board - Original Signature Required

Date 6/23/16



Chief School Administrator - Original Signature Required

Date 6.22.16

Bill Fendya

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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 : General McLane SD	County : Erie	AUN Number : 105253903
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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 5/19/16
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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	15,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,732,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,525,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>12,257,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	14,324,478
7000 Revenue from State Sources	17,407,206
8000 Revenue from Federal Sources	425,559
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>32,157,243</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>44,414,243</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	10,857,150
6112 Interim Real Estate Taxes	48,861
6113 Public Utility Realty Taxes	15,300
6114 Payments in Lieu of Current Taxes - State / Local	31,175
6140 Current Act 511 Taxes - Flat Rate Assessments	34,000
6150 Current Act 511 Taxes - Proportional Assessments	1,859,800
6400 Delinquencies on Taxes Levied / Assessed by the LEA	530,000
6500 Earnings on Investments	85,000
6700 Revenues from LEA Activities	48,350
6800 Revenues from Intermediary Sources / Pass-Through Funds	383,000
6910 Rentals	23,000
6940 Tuition from Patrons	363,872
6990 Refunds and Other Miscellaneous Revenue	44,970
REVENUE FROM LOCAL SOURCES	14,324,478
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	10,318,677
7160 Tuition for Orphans Subsidy	73,000
7271 Special Education funds for School-Aged Pupils	1,441,095
7310 Transportation (Pupil and Nonpublic/CS)	775,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	710,400
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,500
7340 State Property Tax Reduction Allocation	519,094
7505 Ready to Learn Block Grant	329,440
7810 State Share of Social Security and Medicare Taxes	630,000
7820 State Share of Retirement Contributions	2,570,000
REVENUE FROM STATE SOURCES	17,407,206
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	234,174
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	86,385
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	90,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	425,559
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,157,243

Act 1 Index (current): 3.2%

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:

Revenue
2
\$10,860,000
\$519,094
\$11,379,094
\$11,950,673

Erle

Total

2015-16 Data

a. Assessed Value

\$936,820,795

\$936,820,795

b. Real Estate Mills

12.5600

I. 2016-17 Data

c. 2014 STEB Market Value

\$878,389,216

\$878,389,216

d. Assessed Value

\$938,544,619

\$938,544,619

e. Assessed Value of New Constr/ Renov

\$0

\$0

2015-16 Calculations

f. 2015-16 Tax Levy

\$11,766,469

\$11,766,469

(a * b)

2016-17 Calculations

g. Percent of Total Market Value

100.00000%

100.00000%

II.

h. Rebalanced 2015-16 Tax Levy

\$11,766,469

\$11,766,469

(f Total * g)

i. Base Mills Subject to Index

12.5600

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

95.00000%

95.00000%

k. Tax Levy Needed

\$11,950,673

\$11,950,673

(Approx. Tax Levy * g)

l. 2016-17 Real Estate Tax Rate

12.7300

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$11,947,673

\$11,947,673

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$11,428,579

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$10,857,150

(n * Est. Pct. Collection)

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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): 3.2%

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:

Revenue
2
\$10,860,000
~~\$519,094~~
\$11,379,094
\$11,950,673

Erie

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	12.9619	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,165,321	\$12,165,321
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 (l * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$10,558	
Number of Homestead/Farmstead Properties	3908	3908
Median Assessed Value of Homestead Properties		\$141,565

Act 1 Index (current): 3.2%

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:

Revenue

2

\$10,860,000

\$519,094

\$11,379,094

\$11,950,673

Erie

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$519,094

Lowering RE Tax Rate

\$0

\$519,094

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$519,094

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>
Erie	938,544,619	12.7300	11,947,673			95.00000%	
Totals:	938,544,619		11,947,673	- 519,094 =	11,428,579 X	95.00000%	= 10,857,150

	<u>Rate</u>		<u>Tax Levy</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>	<u>Estimated Revenue</u>
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	\$5.00	\$0.00	34,000	34,000
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			34,000	34,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,699,800	1,699,800
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	160,000	160,000
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			1,859,800	1,859,800
Total Act 511, Current Taxes				1,893,800

Act 511 Tax Limit --> 878,389,216 X 12 Mills = 10,540,671 (511 Limit)
Market Value

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> Erie	12.5600	12.7300	1.36%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.2%				
6141	Current Act 511 Per Capita Taxes					3.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	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	1.000%	1.000%	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,317,180
1200 Special Programs - Elementary / Secondary	3,525,485
1300 Vocational Education	1,300,734
1400 Other Instructional Programs - Elementary / Secondary	260,225
1600 Adult Education Programs	3,000
Total Instruction	18,406,624
2000 Support Services	
2100 Support Services - Students	1,162,624
2200 Support Services - Instructional Staff	1,305,589
2300 Support Services - Administration	1,989,109
2400 Support Services - Pupil Health	437,220
2500 Support Services - Business	395,375
2600 Operation and Maintenance of Plant Services	2,792,162
2700 Student Transportation Services	2,011,542
2900 Other Support Services	52,884
Total Support Services	10,146,505
3000 Operation of Non-Instructional Services	
3200 Student Activities	908,205
Total Operation of Non-Instructional Services	908,205
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,557,375
5200 Interfund Transfers - Out	484,500
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	3,191,875
Total Estimated Expenditures and Other Financing Uses	32,653,209

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,947,888
200 Personnel Services - Employee Benefits	4,473,275
300 Purchased Professional and Technical Services	152,072
500 Other Purchased Services	381,200
600 Supplies	339,546
700 Property	23,199
Total Regular Programs - Elementary / Secondary	13,317,180
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,655,771
200 Personnel Services - Employee Benefits	902,361
300 Purchased Professional and Technical Services	518,072
500 Other Purchased Services	411,250
600 Supplies	31,331
700 Property	6,700
Total Special Programs - Elementary / Secondary	3,525,485
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	572,454
200 Personnel Services - Employee Benefits	328,018
400 Purchased Property Services	377,115
600 Supplies	20,634
700 Property	2,513
Total Vocational Education	1,300,734
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	51,309
200 Personnel Services - Employee Benefits	26,876
300 Purchased Professional and Technical Services	115,040
500 Other Purchased Services	67,000
Total Other Instructional Programs - Elementary / Secondary	260,225
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	3,000
Total Adult Education Programs	3,000
Total Instruction	18,406,624
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	688,135
200 Personnel Services - Employee Benefits	406,157
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	8,400
600 Supplies	52,432
700 Property	1,500

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	1,162,624
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	572,426
200 Personnel Services - Employee Benefits	444,083
300 Purchased Professional and Technical Services	9,990
400 Purchased Property Services	40,380
500 Other Purchased Services	49,873
600 Supplies	121,587
700 Property	67,010
800 Other Objects	240
Total Support Services - Instructional Staff	1,305,589
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,070,842
200 Personnel Services - Employee Benefits	586,686
300 Purchased Professional and Technical Services	218,595
500 Other Purchased Services	42,615
600 Supplies	45,671
800 Other Objects	24,700
Total Support Services - Administration	1,989,109
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	260,455
200 Personnel Services - Employee Benefits	167,180
600 Supplies	6,585
700 Property	3,000
Total Support Services - Pupil Health	437,220
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	218,141
200 Personnel Services - Employee Benefits	137,679
300 Purchased Professional and Technical Services	2,515
500 Other Purchased Services	16,750
600 Supplies	18,290
800 Other Objects	2,000
Total Support Services - Business	395,375
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	931,273
200 Personnel Services - Employee Benefits	615,433
300 Purchased Professional and Technical Services	55,738
400 Purchased Property Services	708,263
500 Other Purchased Services	209,405
600 Supplies	186,550
700 Property	84,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	2,792,162
2700 <u>Student Transportation Services</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	918,342
200 Personnel Services - Employee Benefits	456,396
300 Purchased Professional and Technical Services	4,085
400 Purchased Property Services	21,065
500 Other Purchased Services	62,154
600 Supplies	258,500
700 Property	291,000
Total Student Transportation Services	2,011,542
2900 <u>Other Support Services</u>	
500 Other Purchased Services	52,884
Total Other Support Services	52,884
Total Support Services	10,146,505
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	488,014
200 Personnel Services - Employee Benefits	216,717
300 Purchased Professional and Technical Services	42,268
400 Purchased Property Services	9,900
500 Other Purchased Services	83,454
600 Supplies	10,700
700 Property	56,352
800 Other Objects	800
Total Student Activities	908,205
Total Operation of Non-Instructional Services	908,205
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	62,375
900 Other Uses of Funds	2,495,000
Total Debt Service / Other Expenditures and Financing Uses	2,557,375
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	484,500
Total Interfund Transfers - Out	484,500
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000
Total Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	3,191,875
TOTAL EXPENDITURES	32,653,209

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

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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	11,900,000	11,400,000
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	6,350,000	4,770,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	30,000	30,000
Other Agency Fund		
Permanent Fund	400,000	400,000
Total Cash and Short-Term Investments	18,780,000	16,700,000
<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	2,425,000	2,425,000
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		

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

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	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
<u>Long-Term Investments</u>		
Permanent Fund		
Total Long-Term Investments	2,425,000	2,425,000
TOTAL CASH AND INVESTMENTS	21,205,000	19,125,000

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable	2,495,000	
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,478,000	1,428,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	915,000	1,075,000
0599 Other Long-Term Liabilities		
Total General Fund	\$4,888,000	\$2,503,000
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

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

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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	\$4,888,000	\$2,503,000

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

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	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Short-Term Payables		
General Fund	3,800,000	3,900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	15,000	15,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,000	2,000
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 Short-Term Payables	\$3,817,000	\$3,917,000
TOTAL INDEBTEDNESS	\$8,705,000	\$6,420,000

Account Description	Amounts
0810 Nonspendable Fund Balance	15,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,153,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,608,034
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,761,034
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,926,034