

**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 : Midd-West SD	County : Snyder	AUN Number : 116555003
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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 5/23/2016
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Midd-West SD	COUNTY : Snyder	AUN : 116555003
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

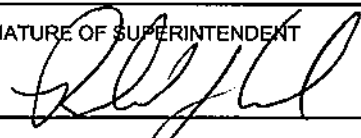
Did you raise property taxes in SY 2016-2017 (compared to 2015-2016)? Yes
No x

If yes, see information below, taken from the 2016-2017 General Fund Budget.

Total Budgeted Expenditures	\$36304246
Ending Unassigned Fund Balance	\$2899927
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes x
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/28/16
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DUE DATE: AUGUST 15, 2016

LEA Name : Midd-West SD

Class : 3

AUN Number : 116555003

County : Snyder

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2016



President of the Board - Original Signature Required

6/27/2016

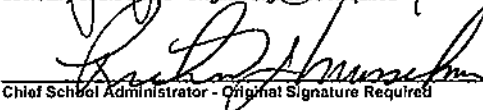
Date



Secretary of the Board - Original Signature Required

June 27, 2016

Date



Chief School Administrator - Original Signature Required

6/27/16

Date

Lynn Y Naugle

(570)837-0046

Extn :1402

Contact Person

Telephone

Extension

lnaugle@mwsd.cc

Email Address

<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	2,475,953
0840 Assigned Fund Balance	3,150,000
0850 Unassigned Fund Balance	3,441,618
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>9,067,571</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,863,789
7000 Revenue from State Sources	16,600,290
8000 Revenue from Federal Sources	1,498,476
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>35,962,555</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>45,030,126</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	10,755,744
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	39,000
6120 Current Per Capita Taxes, Section 679	52,500
6140 Current Act 511 Taxes - Flat Rate Assessments	52,500
6150 Current Act 511 Taxes - Proportional Assessments	5,645,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	661,000
6500 Earnings on Investments	66,700
6700 Revenues from LEA Activities	75,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	403,363
6910 Rentals	8,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	49,182
REVENUE FROM LOCAL SOURCES	17,863,789
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,487,036
7160 Tuition for Orphans Subsidy	100,000
7220 Vocational Education	140,000
7271 Special Education funds for School-Aged Pupils	1,409,519
7310 Transportation (Pupil and Nonpublic/CS)	2,125,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	440,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	44,000
7340 State Property Tax Reduction Allocation	794,374
7505 Ready to Learn Block Grant	379,616
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	20,000
7810 State Share of Social Security and Medicare Taxes	545,745
7820 State Share of Retirement Contributions	2,115,000
REVENUE FROM STATE SOURCES	16,600,290
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	781,080
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	125,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	440,790

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	151,606
REVENUE FROM FEDERAL SOURCES	1,498,476
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	35,962,555

AUN: 116555003 Mid-West 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:

Rate

Approx. Tax Revenue from RE Taxes: \$10,755,744

Amount of Tax Relief for Homestead Exclusions \$794,772

Total Approx. Tax Revenue: \$11,550,516

Approx. Tax Levy for Tax Rate Calculation: \$12,200,651

Snyder

Total

2015-16 Data		
a. Assessed Value	\$174,408,540	\$174,408,540
b. Real Estate Mills	70.1120	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$922,948,891	\$922,948,891
d. Assessed Value	\$174,016,590	\$174,016,590
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$12,228,132	\$12,228,132
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$12,228,132	\$12,228,132
(f Total * g)		
i. Base Mills Subject to Index	70.1120	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.30000%	94.30000%
k. Tax Levy Needed	\$12,200,651	\$12,200,651
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	70.1120	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,200,651	\$12,200,651
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,405,879
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,755,744
(n * Est. Pct. Collection)		

AUN: 116555003 Midd-West SD

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

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Page - 2 of 3

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$10,755,744

Amount of Tax Relief for Homestead Exclusions \$794,772

Total Approx. Tax Revenue: \$11,550,516

Approx. Tax Levy for Tax Rate Calculation: \$12,200,651

Snyder

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	72.4256	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,603,256	\$12,603,256
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	\$2,507	
Number of Homestead/Farmstead Properties	4525	4525
Median Assessed Value of Homestead Properties		\$19,710

AUN: 116555003 Midd-West 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:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,755,744	
Amount of Tax Relief for Homestead Exclusions	<u>\$794,772</u>	
Total Approx. Tax Revenue:	\$11,550,516	
Approx. Tax Levy for Tax Rate Calculation:	\$12,200,651	
	Snyder	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$794,374	Lowering RE Tax Rate	\$0	\$794,374
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$398			\$398
Amount of Tax Relief from State/Local Sources				\$794,772

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>
Snyder	174,016,590	70.1120	12,200,651			94.30000%	
Totals:	174,016,590		12,200,651	794,772	11,405,879	94.30000%	10,755,744

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		52,500
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	52,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
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 52,500 52,500

	<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	1.800%	0.000%	5,500,000	5,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	145,000	145,000
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 5,645,000 5,645,000

Total Act 511, Current Taxes 5,697,500

Act 511 Tax Limit -->	922,948,891	X	12	11,075,387
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				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	Less than or equal to Index		2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Snyder	70.1120	70.1120	0.00%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
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					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 <u>Current Act 511 Taxes – Proportional Assessments</u>					3.3%				
6151	Current Act 511 Earned Income Taxes	1.800%	1.800%	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	14,115,064
1200 Special Programs - Elementary / Secondary	5,152,261
1300 Vocational Education	1,777,403
1400 Other Instructional Programs - Elementary / Secondary	98,967
1500 Nonpublic School Programs	9,000
Total Instruction	21,152,695
2000 Support Services	
2100 Support Services - Students	818,172
2200 Support Services - Instructional Staff	1,127,557
2300 Support Services - Administration	2,027,509
2400 Support Services - Pupil Health	301,292
2500 Support Services - Business	338,253
2600 Operation and Maintenance of Plant Services	2,214,882
2700 Student Transportation Services	2,643,342
2800 Support Services - Central	48,800
Total Support Services	9,519,807
3000 Operation of Non-Instructional Services	
3200 Student Activities	522,277
3300 Community Services	7,800
Total Operation of Non-Instructional Services	530,077
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,989,837
5200 Interfund Transfers - Out	111,830
Total Other Expenditures and Financing Uses	5,101,667
Total Estimated Expenditures and Other Financing Uses	36,304,246

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,252,566
200 Personnel Services - Employee Benefits	4,743,801
300 Purchased Professional and Technical Services	26,648
400 Purchased Property Services	69,355
500 Other Purchased Services	1,220,683
600 Supplies	712,302
700 Property	88,529
800 Other Objects	1,180
Total Regular Programs - Elementary / Secondary	14,115,064
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,439,617
200 Personnel Services - Employee Benefits	1,422,644
300 Purchased Professional and Technical Services	676,700
400 Purchased Property Services	500
500 Other Purchased Services	542,800
600 Supplies	66,850
700 Property	3,000
800 Other Objects	150
Total Special Programs - Elementary / Secondary	5,152,261
1300 Vocational Education	
100 Personnel Services - Salaries	334,476
200 Personnel Services - Employee Benefits	220,565
400 Purchased Property Services	1,000
500 Other Purchased Services	1,191,525
600 Supplies	29,837
Total Vocational Education	1,777,403
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,750
200 Personnel Services - Employee Benefits	3,767
500 Other Purchased Services	85,450
Total Other Instructional Programs - Elementary / Secondary	98,967
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	9,000
Total Nonpublic School Programs	9,000
Total Instruction	21,152,695
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	519,999
200 Personnel Services - Employee Benefits	291,963
500 Other Purchased Services	1,500
600 Supplies	4,710

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	818,172
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	481,906
200 Personnel Services - Employee Benefits	375,954
300 Purchased Professional and Technical Services	3,950
400 Purchased Property Services	51,000
500 Other Purchased Services	21,425
600 Supplies	162,872
700 Property	28,500
800 Other Objects	1,950
Total Support Services - Instructional Staff	1,127,557
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	943,967
200 Personnel Services - Employee Benefits	617,882
300 Purchased Professional and Technical Services	252,000
400 Purchased Property Services	37,050
500 Other Purchased Services	137,210
600 Supplies	14,000
700 Property	2,500
800 Other Objects	22,900
Total Support Services - Administration	2,027,509
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	174,090
200 Personnel Services - Employee Benefits	116,002
300 Purchased Professional and Technical Services	1,925
400 Purchased Property Services	1,575
500 Other Purchased Services	900
600 Supplies	6,800
Total Support Services - Pupil Health	301,292
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	176,215
200 Personnel Services - Employee Benefits	129,788
300 Purchased Professional and Technical Services	22,500
400 Purchased Property Services	900
500 Other Purchased Services	1,150
600 Supplies	2,700
700 Property	4,000
800 Other Objects	1,000
Total Support Services - Business	338,253
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	674,789
200 Personnel Services - Employee Benefits	534,143
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	616,300
500 Other Purchased Services	94,850

<u>Description</u>	<u>Amount</u>
600 Supplies	279,000
700 Property	9,000
800 Other Objects	1,800
Total Operation and Maintenance of Plant Services	2,214,882
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	15,376
200 Personnel Services - Employee Benefits	5,966
500 Other Purchased Services	2,622,000
Total Student Transportation Services	2,643,342
2800 <u>Support Services - Central</u>	
200 Personnel Services - Employee Benefits	17,000
300 Purchased Professional and Technical Services	20,800
500 Other Purchased Services	11,000
Total Support Services - Central	48,800
Total Support Services	9,519,807
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	215,291
200 Personnel Services - Employee Benefits	89,036
300 Purchased Professional and Technical Services	45,300
500 Other Purchased Services	125,000
600 Supplies	15,350
800 Other Objects	32,300
Total Student Activities	522,277
3300 <u>Community Services</u>	
600 Supplies	7,800
Total Community Services	7,800
Total Operation of Non-Instructional Services	530,077
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,954,837
900 Other Uses of Funds	3,035,000
Total Debt Service / Other Expenditures and Financing Uses	4,989,837
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	111,830
Total Interfund Transfers - Out	111,830
Total Other Expenditures and Financing Uses	5,101,667
TOTAL EXPENDITURES	36,304,246

LEA : 116555003 Mid-West SD

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	10,764,551	10,550,000
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	5,905,000	1,000,000
Other Capital Projects Fund	3,100,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	450,000	425,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	105,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	20,324,551	12,075,000

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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Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	20,324,551	12,075,000
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Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	49,523,000	46,433,000
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	\$49,523,000	\$46,433,000
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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

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

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

\$49,523,000

\$46,433,000

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	\$49,523,000	\$46,433,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,475,953
0840 Assigned Fund Balance	3,350,000
0850 Unassigned Fund Balance	2,899,927
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,725,880
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,725,880