

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

RICH A MEILY

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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	6,479,026
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,630,592
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>9,109,618</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,084,431
7000 Revenue from State Sources	17,980,367
8000 Revenue from Federal Sources	955,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>36,019,798</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>45,129,416</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,023,661
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	17,500
6114 Payments in Lieu of Current Taxes – State / Local	33,800
6120 Current Per Capita Taxes, Section 679	65,000
6140 Current Act 511 Taxes – Flat Rate Assessments	198,500
6150 Current Act 511 Taxes – Proportional Assessments	2,398,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	722,400
6500 Earnings on Investments	59,350
6700 Revenues from LEA Activities	100,252
6800 Revenues from Intermediary Sources / Pass-Through Funds	388,968
6910 Rentals	2,000
REVENUE FROM LOCAL SOURCES	17,084,431
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	10,093,802
7160 Tuition for Orphans Subsidy	93,500
7220 Vocational Education	133,125
7271 Special Education funds for School-Aged Pupils	1,686,592
7310 Transportation (Pupil and Nonpublic/CS)	2,132,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	57,750
7340 State Property Tax Reduction Allocation	520,924
7505 Ready to Learn Block Grant	388,470
7810 State Share of Social Security and Medicare Taxes	590,142
7820 State Share of Retirement Contributions	2,283,562
REVENUE FROM STATE SOURCES	17,980,367
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I – Improving the Academic Achievement of the Disadvantaged	714,000
8515 NCLB, Title II – Preparing, Training and Recruiting High Quality Teachers and Principals	141,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	955,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,019,798

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,023,661
Amount of Tax Relief for Homestead Exclusions	<u>\$520,924</u>
Total Approx. Tax Revenue:	\$13,544,585
Approx. Tax Levy for Tax Rate Calculation:	\$14,230,041

Juniata

Total

2015-16 Data		
a. Assessed Value	\$226,129,348	\$226,129,348
b. Real Estate Mills	58.8290	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$1,361,295,781	\$1,361,295,781
d. Assessed Value	\$228,856,063	\$228,856,063
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$13,302,963	\$13,302,963
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$13,302,963	\$13,302,963
(f Total * g)		
i. Base Mills Subject to Index	58.8290	
(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	\$14,230,041	\$14,230,041
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	62.1790	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,230,041	\$14,230,041
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,709,117
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,023,661
(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:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,023,661	
Amount of Tax Relief for Homestead Exclusions	<u>\$520,924</u>	
Total Approx. Tax Revenue:	\$13,544,585	
Approx. Tax Levy for Tax Rate Calculation:	\$14,230,041	
	Juniata	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	60.7115	
q. Mills In Excess of Index (if l > p), (l - p))	1.4675	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,894,195	\$13,894,195
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$335,846	\$335,846
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$319,054	\$319,054

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$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): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,023,661
Amount of Tax Relief for Homestead Exclusions	<u>\$520,924</u>
Total Approx. Tax Revenue:	\$13,544,585
Approx. Tax Levy for Tax Rate Calculation:	\$14,230,041
	Juniata
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$520,924	Lowering RE Tax Rate	\$0	\$520,924
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$520,924

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>
Juniata	228,856,063	62.1790	14,230,041			95.00000%	
Totals:	228,856,063		14,230,041	- 520,924	= 13,709,117	X 95.00000%	= 13,023,661

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		65,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	67,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	135,000
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 202,500 198,500

	<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	0.500%	0.000%	2,150,000	2,150,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	220,000	220,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	28,000	28,000
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 2,398,000 2,398,000

Total Act 511, Current Taxes 2,596,500

Act 511 Tax Limit -->	1,361,295,781	X	12	16,335,549
	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> Juniata	58.8290	62.1790	5.70%	No	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.2%				
6143	Current Act 511 Local Services Taxes					3.2%				
6144	Current Act 511 Trailer Taxes					3.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.2%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.2%				
6151	Current Act 511 Earned Income Taxes	0.550%	0.500%	-9.08%	Yes	3.2%				
6152	Current Act 511 Occupation Taxes					3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.2%				
6155	Current Act 511 Business Privilege Taxes					3.2%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.2%				
6157	Current Act 511 Mercantile Taxes					3.2%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,025,726
1200 Special Programs - Elementary / Secondary	4,791,122
1300 Vocational Education	1,778,919
1400 Other Instructional Programs - Elementary / Secondary	239,321
1500 Nonpublic School Programs	41,788
Total Instruction	22,876,876
2000 Support Services	
2100 Support Services - Students	1,015,289
2200 Support Services - Instructional Staff	480,021
2300 Support Services - Administration	2,539,575
2400 Support Services - Pupil Health	577,097
2500 Support Services - Business	446,081
2600 Operation and Maintenance of Plant Services	2,748,332
2700 Student Transportation Services	3,057,500
Total Support Services	10,863,895
3000 Operation of Non-Instructional Services	
3200 Student Activities	539,639
3300 Community Services	6,240
Total Operation of Non-Instructional Services	545,879
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	790,000
Total Facilities Acquisition, Construction and Improvement Services	790,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,160,561
Total Other Expenditures and Financing Uses	1,160,561
Total Estimated Expenditures and Other Financing Uses	36,237,211

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,588,538
200 Personnel Services - Employee Benefits	5,529,656
300 Purchased Professional and Technical Services	176,000
400 Purchased Property Services	188,280
500 Other Purchased Services	710,142
600 Supplies	721,160
700 Property	101,500
800 Other Objects	10,450
Total Regular Programs - Elementary / Secondary	16,025,726
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,337,528
200 Personnel Services - Employee Benefits	1,413,094
300 Purchased Professional and Technical Services	404,800
400 Purchased Property Services	3,000
500 Other Purchased Services	564,500
600 Supplies	48,000
700 Property	16,500
800 Other Objects	3,700
Total Special Programs - Elementary / Secondary	4,791,122
1300 Vocational Education	
100 Personnel Services - Salaries	780,071
200 Personnel Services - Employee Benefits	475,498
500 Other Purchased Services	495,650
600 Supplies	26,200
700 Property	1,500
Total Vocational Education	1,778,919
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	25,500
200 Personnel Services - Employee Benefits	8,021
500 Other Purchased Services	205,800
Total Other Instructional Programs - Elementary / Secondary	239,321
1500 Nonpublic School Programs	
100 Personnel Services - Salaries	22,167
200 Personnel Services - Employee Benefits	19,621
Total Nonpublic School Programs	41,788
Total Instruction	22,876,876
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	569,876
200 Personnel Services - Employee Benefits	388,863
300 Purchased Professional and Technical Services	25,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	5,650
600 Supplies	24,900
800 Other Objects	1,000
Total Support Services - Students	1,015,289
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	127,059
200 Personnel Services - Employee Benefits	119,512
300 Purchased Professional and Technical Services	210,650
400 Purchased Property Services	500
500 Other Purchased Services	1,200
600 Supplies	18,650
800 Other Objects	2,450
Total Support Services - Instructional Staff	480,021
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,417,579
200 Personnel Services - Employee Benefits	820,176
300 Purchased Professional and Technical Services	229,170
500 Other Purchased Services	18,500
600 Supplies	32,500
800 Other Objects	21,650
Total Support Services - Administration	2,539,575
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	321,543
200 Personnel Services - Employee Benefits	237,254
300 Purchased Professional and Technical Services	3,500
600 Supplies	14,800
Total Support Services - Pupil Health	577,097
2500 Support Services - Business	
100 Personnel Services - Salaries	209,630
200 Personnel Services - Employee Benefits	127,951
300 Purchased Professional and Technical Services	83,000
500 Other Purchased Services	7,500
600 Supplies	5,500
700 Property	5,000
800 Other Objects	7,500
Total Support Services - Business	446,081
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	819,741
200 Personnel Services - Employee Benefits	514,991
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	528,500
500 Other Purchased Services	195,000
600 Supplies	557,600
700 Property	50,000
800 Other Objects	7,500

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	2,748,332
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	3,027,500
700 Property	30,000
Total Student Transportation Services	3,057,500
Total Support Services	10,863,895
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	230,766
200 Personnel Services - Employee Benefits	92,273
300 Purchased Professional and Technical Services	129,100
500 Other Purchased Services	35,000
600 Supplies	45,000
800 Other Objects	7,500
Total Student Activities	539,639
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	740
600 Supplies	3,500
Total Community Services	6,240
Total Operation of Non-Instructional Services	545,879
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	790,000
Total Facilities Acquisition, Construction and Improvement Services	790,000
Total Facilities Acquisition, Construction and Improvement Services	790,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	603,710
900 Other Uses of Funds	556,851
Total Debt Service / Other Expenditures and Financing Uses	1,160,561
Total Other Expenditures and Financing Uses	1,160,561
TOTAL EXPENDITURES	36,237,211

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	9,110,000	9,110,000
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	1,750,000	1,750,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	10,000	10,000
Pension Trust Fund		
Activity Fund	50,000	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	10,970,000	10,970,000

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	10,970,000	10,970,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	13,785,000	13,585,000
0520 Extended-Term Financing Agreements Payable	2,480,286	2,123,436
0530 Lease-Purchase Obligations	169,512	82,860
0540 Accumulated Compensated Absences	705,500	705,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	950,000	950,000
0599 Other Long-Term Liabilities		

Total General Fund	18,090,298	17,446,796
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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

REVISED SUBMISSION

<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	18,090,298	17,446,796

<u>Short-Term Payables</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	325,000	325,000
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		
Permanent Fund		
Total Short-Term Payables	325,000	325,000
TOTAL INDEBTEDNESS	18,415,298	17,771,796

Account Description	Amounts
0830 Committed Fund Balance	6,479,026
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,413,179
Total Ending Fund Balance - Committed, Assigned, and Unassigned	8,892,205
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	8,892,205