

**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 : Lake-Lehman SD	County : Luzerne	AUN Number : 118403903
--	---------------------	---------------------------

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 5-9-2016
---	----------------------

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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	2,039,108
0850 Unassigned Fund Balance	2,348,650
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>4,887,758</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,433,160
7000 Revenue from State Sources	12,846,690
8000 Revenue from Federal Sources	721,207
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>29,001,057</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>33,888,815</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,281,760
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6120 Current Per Capita Taxes, Section 679	80,000
6140 Current Act 511 Taxes - Flat Rate Assessments	19,400
6150 Current Act 511 Taxes - Proportional Assessments	1,935,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	959,000
6500 Earnings on Investments	8,500
6700 Revenues from LEA Activities	10,750
6910 Rentals	3,750
6920 Contributions and Donations from Private Sources	45,000
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	24,000
REVENUE FROM LOCAL SOURCES	15,433,160
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,686,153
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,158,197
7310 Transportation (Pupil and Nonpublic/CS)	1,535,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	173,384
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	462,232
7505 Ready to Learn Block Grant	278,523
7810 State Share of Social Security and Medicare Taxes	507,654
7820 State Share of Retirement Contributions	1,980,547
REVENUE FROM STATE SOURCES	12,846,690
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	244,324
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	301,843
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,040
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	721,207
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	29,001,057

AUN: 118403903 Lake-Lehman SD

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

Printed 5/24/2016 8:23:36 AM

Page - 1 of 3

Act 1 Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$12,281,870

Amount of Tax Relief for Homestead Exclusions

\$462,232

Total Approx. Tax Revenue:

\$12,744,102

Approx. Tax Levy for Tax Rate Calculation:

\$13,885,041

	Luzerne	Wyoming	Total
2015-16 Data			
a. Assessed Value	\$1,305,466,600	\$8,599,400	\$1,314,066,000
b. Real Estate Mills	9.9656	54.2164	
I. 2016-17 Data			
c. 2014 STEB Market Value	\$974,758,979	\$33,347,976	\$1,008,106,955
d. Assessed Value	\$1,305,916,700	\$8,630,190	\$1,314,546,890
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2015-16 Calculations			
f. 2015-16 Tax Levy	\$13,009,758	\$466,229	\$13,475,987
(a * b)			
2016-17 Calculations			
g. Percent of Total Market Value	96.69202%	3.30798%	100.00000%
II.			
h. Rebalanced 2015-16 Tax Levy	\$13,030,204	\$445,783	\$13,475,987
(f Total * g)			
i. Base Mills Subject to Index	9.9812	54.2164	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	91.50000%	91.50000%	91.50000%
k. Tax Levy Needed	\$13,425,727	\$459,314	\$13,885,041
(Approx. Tax Levy * g)			
I. 2016-17 Real Estate Tax Rate	10.2806	53.2217	
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$13,425,607	\$459,313	\$13,884,920
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$13,422,688
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$12,281,760
(n * Est. Pct. Collection)			

AUN: 118403903 Lake-Lehman SD

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

Printed 5/24/2016 8:23:36 AM

Page - 2 of 3

Act 1 Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$12,281,870

Amount of Tax Relief for Homestead Exclusions

\$462,232

Total Approx. Tax Revenue:

\$12,744,102

Approx. Tax Levy for Tax Rate Calculation:

\$13,885,041

	Luzerne	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	10.2806	55.8428	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,425,607	\$481,934	\$13,907,541
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$9,934	\$1,826	
Number of Homestead/Farmstead Properties	4343	216	4559
Median Assessed Value of Homestead Properties			\$163,400

AUN: 118403903 Lake-Lehman SD

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

Printed 5/24/2016 8:23:36 AM

Page - 3 of 3

Act 1 Index (current): 3.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$12,281,870			
Amount of Tax Relief for Homestead Exclusions	<u>\$462,232</u>			
Total Approx. Tax Revenue:	\$12,744,102			
Approx. Tax Levy for Tax Rate Calculation:	\$13,885,041			

	Luzerne	Wyoming		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$462,232	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				\$462,232

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	1,305,916,700	10.2806	13,425,607			91.50000%	
Wyoming	8,630,190	53.2217	459,313			91.50000%	
Totals:	1,314,546,890		13,884,920	- 462,232 =	13,422,688 X	91.50000% =	12,281,760

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		80,000
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	19,000
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	\$10.00	\$0.00	400
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			19,400
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%	1,775,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	160,000
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			1,935,000
Total Act 511, Current Taxes			1,954,400
Act 511 Tax Limit -->		1,008,106,955 X	12
		Market Value	Mills
			12,097,283
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		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	9.9812	10.2806	3.00%	Yes	3.0%			
	Wyoming	54.2164	53.2217	-1.82%	Yes	3.0%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.0%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes					3.0%			
6142	Current Act 511 Occupation Taxes - Flat Rate					3.0%			
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.0%			
6144	Current Act 511 Trailer Taxes					3.0%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.0%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.0%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.0%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%			
6152	Current Act 511 Occupation Taxes					3.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%			
6154	Current Act 511 Amusement Taxes					3.0%			
6155	Current Act 511 Business Privilege Taxes					3.0%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.0%			
6157	Current Act 511 Mercantile Taxes					3.0%			
6159	Current Act 511 Taxes, Other Proportional Assessments					3.0%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,955,664
1200 Special Programs - Elementary / Secondary	3,878,704
1300 Vocational Education	829,904
1400 Other Instructional Programs - Elementary / Secondary	42,189
Total Instruction	18,706,461
2000 Support Services	
2100 Support Services - Students	991,534
2200 Support Services - Instructional Staff	287,806
2300 Support Services - Administration	1,816,736
2400 Support Services - Pupil Health	552,329
2500 Support Services - Business	483,559
2600 Operation and Maintenance of Plant Services	2,052,185
2700 Student Transportation Services	2,410,398
2800 Support Services - Central	280,418
2900 Other Support Services	48,000
Total Support Services	8,922,965
3000 Operation of Non-Instructional Services	
3200 Student Activities	603,005
3300 Community Services	6,250
Total Operation of Non-Instructional Services	609,255
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,101,723
5200 Interfund Transfers - Out	92,433
5900 Budgetary Reserve	75,000
Total Other Expenditures and Financing Uses	2,269,156
Total Estimated Expenditures and Other Financing Uses	30,507,837

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,947,831
200 Personnel Services - Employee Benefits	5,341,394
300 Purchased Professional and Technical Services	31,500
400 Purchased Property Services	825
500 Other Purchased Services	407,660
600 Supplies	198,579
700 Property	8,475
800 Other Objects	19,400
Total Regular Programs - Elementary / Secondary	13,955,664
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,874,788
200 Personnel Services - Employee Benefits	1,319,313
300 Purchased Professional and Technical Services	259,500
400 Purchased Property Services	475
500 Other Purchased Services	371,915
600 Supplies	39,363
700 Property	11,950
800 Other Objects	1,400
Total Special Programs - Elementary / Secondary	3,878,704
1300 Vocational Education	
100 Personnel Services - Salaries	187,443
200 Personnel Services - Employee Benefits	117,278
400 Purchased Property Services	13,050
500 Other Purchased Services	468,364
600 Supplies	34,839
700 Property	8,930
Total Vocational Education	829,904
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,000
200 Personnel Services - Employee Benefits	6,189
500 Other Purchased Services	20,000
Total Other Instructional Programs - Elementary / Secondary	42,189
Total Instruction	18,706,461
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	615,459
200 Personnel Services - Employee Benefits	360,954
400 Purchased Property Services	475
500 Other Purchased Services	2,820
600 Supplies	10,576
700 Property	500

<u>Description</u>	<u>Amount</u>
800 Other Objects	750
Total Support Services - Students	991,534
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	150,015
200 Personnel Services - Employee Benefits	88,795
400 Purchased Property Services	1,200
500 Other Purchased Services	1,400
600 Supplies	38,126
700 Property	8,070
800 Other Objects	200
Total Support Services - Instructional Staff	287,806
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,000,367
200 Personnel Services - Employee Benefits	582,584
300 Purchased Professional and Technical Services	126,050
400 Purchased Property Services	18,500
500 Other Purchased Services	56,839
600 Supplies	14,271
700 Property	2,125
800 Other Objects	16,000
Total Support Services - Administration	1,816,736
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	239,521
200 Personnel Services - Employee Benefits	189,105
300 Purchased Professional and Technical Services	118,326
400 Purchased Property Services	325
500 Other Purchased Services	100
600 Supplies	4,952
Total Support Services - Pupil Health	552,329
2500 Support Services - Business	
100 Personnel Services - Salaries	123,238
200 Personnel Services - Employee Benefits	123,683
300 Purchased Professional and Technical Services	97,975
400 Purchased Property Services	64,800
500 Other Purchased Services	36,300
600 Supplies	31,063
700 Property	5,000
800 Other Objects	1,500
Total Support Services - Business	483,559
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	649,729
200 Personnel Services - Employee Benefits	462,015
300 Purchased Professional and Technical Services	29,900
400 Purchased Property Services	398,510
500 Other Purchased Services	237,281

<u>Description</u>	<u>Amount</u>
600 Supplies	256,930
700 Property	12,550
800 Other Objects	5,270
Total Operation and Maintenance of Plant Services	2,052,185
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	79,370
200 Personnel Services - Employee Benefits	42,222
300 Purchased Professional and Technical Services	2,700
500 Other Purchased Services	2,125,250
600 Supplies	60,606
700 Property	100,000
800 Other Objects	250
Total Student Transportation Services	2,410,398
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	125,181
200 Personnel Services - Employee Benefits	70,009
300 Purchased Professional and Technical Services	38,689
500 Other Purchased Services	1,250
600 Supplies	44,089
800 Other Objects	1,200
Total Support Services - Central	280,418
2900 <u>Other Support Services</u>	
500 Other Purchased Services	48,000
Total Other Support Services	48,000
Total Support Services	8,922,965
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	263,063
200 Personnel Services - Employee Benefits	101,753
300 Purchased Professional and Technical Services	46,575
400 Purchased Property Services	22,200
500 Other Purchased Services	84,800
600 Supplies	73,214
700 Property	2,800
800 Other Objects	8,600
Total Student Activities	603,005
3300 <u>Community Services</u>	
800 Other Objects	6,250
Total Community Services	6,250
Total Operation of Non-Instructional Services	609,255
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	849,457

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	1,252,266
Total Debt Service / Other Expenditures and Financing Uses	2,101,723
5200 Interfund Transfers - Out	
900 Other Uses of Funds	92,433
Total Interfund Transfers - Out	92,433
5900 Budgetary Reserve	
800 Other Objects	75,000
Total Budgetary Reserve	75,000
Total Other Expenditures and Financing Uses	2,269,156
TOTAL EXPENDITURES	30,507,837

LEA : 118403903 Lake-Lehman SD

Printed 5/24/2016 8:23:39 AM

Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	3,250,000	1,025,000
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 Cash and Short-Term Investments	3,250,000	1,025,000

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		

LEA : 118403903 Lake-Lehman SD

Printed 5/24/2016 8:23:39 AM

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

3,250,000

1,025,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	9,316,276	8,550,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	461,891	461,891
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	9,778,167	9,011,891
---------------------------	------------------	------------------

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

9,778,167

9,011,891

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	9,778,167	9,011,891
---------------------------	------------------	------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	1,330,211
0850 Unassigned Fund Balance	1,550,767
Total Ending Fund Balance - Committed, Assigned, and Unassigned	3,380,978
5900 Budgetary Reserve	75,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	3,455,978