

# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/11/2016

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Mark R Cherpak

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Contact Person

Telephone

Extension

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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)

<b>School District Name :</b> Baldwin-Whitehall SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103021102
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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
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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 : Baldwin-Whitehall SD	COUNTY : Allegheny	AUN : 103021102
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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

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

Total Budgeted Expenditures	\$62363584
Ending Unassigned Fund Balance	\$2920349
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.7%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes   
No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2016

**ITEM** **AMOUNTS**

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

0810 Nonspendable Fund Balance	550,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,780,751
0840 Assigned Fund Balance	912,939
0850 Unassigned Fund Balance	2,920,349

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year** **6,614,039**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	39,307,413
7000 Revenue from State Sources	21,835,175
8000 Revenue from Federal Sources	1,220,996
9000 Other Financing Sources	

**Total Estimated Revenues And Other Financing Sources** **62,363,584**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation** **68,977,623**

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	32,305,862
6113 Public Utility Realty Taxes	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	4,625,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	375,700
6910 Rentals	384,847
6920 Contributions and Donations from Private Sources	5,004
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	321,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>39,307,413</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	10,099,723
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,490,692
7310 Transportation (Pupil and Nonpublic/CS)	1,300,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	962,410
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,662,350
7501 PA Accountability Grants	500,000
7810 State Share of Social Security and Medicare Taxes	1,200,000
7820 State Share of Retirement Contributions	3,500,000
<b>REVENUE FROM STATE SOURCES</b>	<b>21,835,175</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	789,421
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	122,858
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	58,717
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>1,220,996</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>62,363,584</b>

Act 1 Index (current): 3.2%

Calculation Method:

Approx. Tax Revenue from RE Taxes: **\$32,305,862**  
 Amount of Tax Relief for Homestead Exclusions: **\$1,662,350**  
 Total Approx. Tax Revenue: **\$33,968,212**  
 Approx. Tax Levy for Tax Rate Calculation: **\$35,383,559**  
**Allegheny**

Total

**2015-16 Data**

a. Assessed Value	\$1,830,366,890	\$1,830,366,890
b. Real Estate Mills	18.4200	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$1,602,095,194	\$1,602,095,194
d. Assessed Value	\$1,838,106,940	\$1,838,106,940
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2015-16 Calculations**

f. 2015-16 Tax Levy	\$33,715,358	\$33,715,358
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(a \* b)

**2016-17 Calculations**

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2015-16 Tax Levy	\$33,715,358	\$33,715,358

(f Total \* g)

i. Base Mills Subject to Index

18.4200

(h / a \* 1000) if no reassessment

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

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	95.80280%	95.80280%
k. Tax Levy Needed	\$35,383,559	\$35,383,559

(Approx. Tax Levy \* g)

**I. 2016-17 Real Estate Tax Rate**

**19.2500**

(k / d \* 1000)

m. Tax Levy Generated by Mills

\$35,383,559

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$33,721,209

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$32,305,862

(n \* Est. Pct. Collection)

AUN: 103021102 Baldwin-Whitehall SD

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:

Approx. Tax Revenue from RE Taxes:	\$32,305,862	Rate
Amount of Tax Relief for Homestead Exclusions	\$1,662,350	
Total Approx. Tax Revenue:	\$33,968,212	
Approx. Tax Levy for Tax Rate Calculation:	\$35,383,559	
	Allegheny	Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	19.0094	
q. Mills In Excess of Index (if (l > p), (l - p))	0.2406	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$34,941,310	\$34,941,310
s. Millage Rate within Index? (if l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$442,249	\$442,249
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$423,687	\$423,687

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead	\$7,647	
Number of Homestead/Farmstead Properties	11301	11301
Median Assessed Value of Homestead Properties		\$113,800

Act 1 Index (current): 3.2%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$32,305,862  
 Amount of Tax Relief for Homestead Exclusions \$1,662,350  
 Total Approx. Tax Revenue: \$33,968,212  
 Approx. Tax Levy for Tax Rate Calculation: \$35,383,559

Allegheeny Total

	Rate	Lowering RE Tax Rate	
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,662,350	\$0	\$1,662,350
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0	\$0
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$1,662,350</b>



CODE

County Name	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Tax Levy Generated by Mills	Real Estate Mills	Tax Levy Generated by Mills	Percent Collected	Net Tax Revenue Generated By Mills
Allegheny	1,838,106,940	19,2500	35,383,559	1,838,106,940	19.2500	35,383,559	95.80280%	32,305,862
<b>Totals:</b>	<b>1,838,106,940</b>		<b>35,383,559</b>	<b>1,662,350</b>		<b>33,721,209</b>	<b>95.80280%</b>	<b>32,305,862</b>

CODE	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$0.00			0
6140	Current Act 511 Taxes - Flat Rate Assessments				
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	30,000	30,000
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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>				<b>30,000</b>	<b>30,000</b>

CODE	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes - Proportional Assessments				
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	4,200,000	4,200,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	425,000	425,000
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
<b>Total Current Act 511 Taxes - Proportional Assessments</b>				<b>4,625,000</b>	<b>4,625,000</b>

CODE	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
<b>Total Act 511, Current Taxes</b>				<b>4,625,000</b>	<b>4,625,000</b>
<b>Act 511 Tax Limit --&gt;</b>			<b>1,602,095,194 X</b>	<b>12</b>	<b>19,225,142</b>
			<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in: 2015-16 (Rebalanced)	2016-17	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2015-16 (Rebalanced)	2016-17	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> Allegheny	18.4200	19.2500	4.51%	No	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	0.500%	0.500%	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%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	24,974,660
1200 Special Programs - Elementary / Secondary	6,361,995
1300 Vocational Education	2,063,832
1400 Other Instructional Programs - Elementary / Secondary	6,885
1500 Nonpublic School Programs	21,000
<b>Total Instruction</b>	<b>33,428,372</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,590,793
2200 Support Services - Instructional Staff	1,315,438
2300 Support Services - Administration	4,374,637
2400 Support Services - Pupil Health	535,790
2500 Support Services - Business	1,266,967
2600 Operation and Maintenance of Plant Services	5,525,988
2700 Student Transportation Services	4,946,108
2800 Support Services - Central	457,786
2900 Other Support Services	51,296
<b>Total Support Services</b>	<b>20,064,803</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,376,073
3300 Community Services	20,885
<b>Total Operation of Non-Instructional Services</b>	<b>1,396,958</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	850,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>850,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,623,451
<b>Total Other Expenditures and Financing Uses</b>	<b>6,623,451</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>62,363,584</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	14,426,080
200 Personnel Services - Employee Benefits	8,387,940
300 Purchased Professional and Technical Services	689,146
400 Purchased Property Services	38,430
500 Other Purchased Services	1,020,648
600 Supplies	292,970
700 Property	116,946
800 Other Objects	2,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>24,974,660</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,755,533
200 Personnel Services - Employee Benefits	1,671,512
300 Purchased Professional and Technical Services	982,400
500 Other Purchased Services	886,500
600 Supplies	16,850
700 Property	8,600
800 Other Objects	40,600
<b>Total Special Programs - Elementary / Secondary</b>	<b>6,361,995</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	797,525
200 Personnel Services - Employee Benefits	438,057
400 Purchased Property Services	800
500 Other Purchased Services	750,000
600 Supplies	77,450
<b>Total Vocational Education</b>	<b>2,063,832</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	1,885
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>6,885</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	21,000
<b>Total Nonpublic School Programs</b>	<b>21,000</b>
<b>Total Instruction</b>	<b>33,428,372</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,017,974
200 Personnel Services - Employee Benefits	559,919
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	2,000
600 Supplies	7,400
800 Other Objects	500

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>1,590,793</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	611,810
200 Personnel Services - Employee Benefits	343,513
300 Purchased Professional and Technical Services	155,765
600 Supplies	203,750
800 Other Objects	600
<b>Total Support Services - Instructional Staff</b>	<b>1,315,438</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,171,204
200 Personnel Services - Employee Benefits	1,258,869
300 Purchased Professional and Technical Services	797,000
400 Purchased Property Services	10,000
500 Other Purchased Services	59,800
600 Supplies	51,500
800 Other Objects	26,264
<b>Total Support Services - Administration</b>	<b>4,374,637</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	324,902
200 Personnel Services - Employee Benefits	196,588
400 Purchased Property Services	1,000
500 Other Purchased Services	500
600 Supplies	10,000
700 Property	2,800
<b>Total Support Services - Pupil Health</b>	<b>535,790</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	478,048
200 Personnel Services - Employee Benefits	597,419
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	84,000
600 Supplies	80,000
800 Other Objects	12,500
<b>Total Support Services - Business</b>	<b>1,266,967</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,839,685
200 Personnel Services - Employee Benefits	1,044,835
300 Purchased Professional and Technical Services	553,393
400 Purchased Property Services	1,372,052
500 Other Purchased Services	299,657
600 Supplies	398,769
700 Property	10,796
800 Other Objects	6,801
<b>Total Operation and Maintenance of Plant Services</b>	<b>5,525,988</b>
<b>2700 Student Transportation Services</b>	

Description	Amount
100 Personnel Services - Salaries	2,575,491
200 Personnel Services - Employee Benefits	1,322,738
300 Purchased Professional and Technical Services	10,100
400 Purchased Property Services	17,600
500 Other Purchased Services	127,375
600 Supplies	730,904
700 Property	160,000
800 Other Objects	1,900
<b>Total Student Transportation Services</b>	<b>4,946,108</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	289,078
200 Personnel Services - Employee Benefits	168,708
<b>Total Support Services - Central</b>	<b>457,786</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	51,296
<b>Total Other Support Services</b>	<b>51,296</b>
<b>Total Support Services</b>	<b>20,064,803</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	839,618
200 Personnel Services - Employee Benefits	322,855
300 Purchased Professional and Technical Services	71,700
400 Purchased Property Services	4,000
500 Other Purchased Services	1,700
600 Supplies	127,450
800 Other Objects	8,750
<b>Total Student Activities</b>	<b>1,376,073</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	1,885
300 Purchased Professional and Technical Services	2,000
600 Supplies	12,000
<b>Total Community Services</b>	<b>20,885</b>
<b>Total Operation of Non-Instructional Services</b>	<b>1,396,958</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	850,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>850,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>850,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,617,451
900 Other Uses of Funds	5,006,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	6,623,451
Total Other Expenditures and Financing Uses	6,623,451
<b>TOTAL EXPENDITURES</b>	<b>62,363,584</b>

**Cash and Short-Term Investments**

	<b>06/30/2016 Estimate</b>	<b>06/30/2017 Projection</b>
General Fund	5,700,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	120,000	120,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	912,000	400,000
Other Capital Projects Fund	100,000	100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	150,000
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 Cash and Short-Term Investments** **6,982,000** **5,770,000**

**Long-Term Investments**

	<b>06/30/2016 Estimate</b>	<b>06/30/2017 Projection</b>
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		



Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

6,982,000

5,770,000

06/30/2016 Estimate

06/30/2017 Projection

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

LEA : 103021102 Baldwin-Whitehall SD

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Long-Term Indebtedness	06/30/2016 Estimate	06/30/2017 Projection
<b>General Fund</b>		
0510 Bonds Payable	56,755,000	51,315,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	190,000	850,000
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>56,945,000</b>	<b>52,165,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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

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**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

06/30/2017 Projection

06/30/2016 Estimate

**Long-Term Indebtedness**

- 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		
<b>Total Permanent Fund</b>	56,945,000	52,165,000
<b>Total Long-Term Indebtedness</b>		

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

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**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		
<b>Total Short-Term Payables</b>	<b>56,945,000</b>	<b>52,165,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>56,945,000</b>	<b>52,165,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	550,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,780,751
0840 Assigned Fund Balance	912,939
0850 Unassigned Fund Balance	2,920,349
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>7,164,039</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>7,164,039</b>
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