

FINAL GENERAL FUND BUDGET

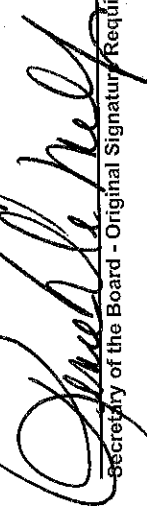
Fiscal Year 2016-2017

General Fund Budget Approval

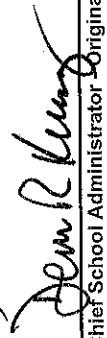
Date of Adoption of the General Fund Budget: 06/23/2016



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Kenneth R Marx

Contact Person

marxk@panthervalley.org

Email Address

6/23/2016
Date

6/23/2016
Date

6/23/2016
Date

(570)645-3176

Telephone

Extn :

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Panther Valley SD	COUNTY : Carbon	AUN : 121136603
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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	\$25925102
Ending Unassigned Fund Balance	\$571039
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.2%

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 5-20-2016
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DUE DATE: AUGUST 15, 2016

**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 : Panther Valley SD	County : Carbon	AUN Number : 121136603
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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
--	------

[Handwritten Signature]

5/21/16

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	As approved by board.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	As approved by board.

<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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,554,446
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,554,446</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	10,687,902
7000 Revenue from State Sources	13,078,538
8000 Revenue from Federal Sources	1,175,255
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$24,941,695</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$26,496,141</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,857,102
6113 Public Utility Realty Taxes	7,500
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6120 Current Per Capita Taxes, Section 679	26,700
6140 Current Act 511 Taxes - Flat Rate Assessments	39,700
6150 Current Act 511 Taxes - Proportional Assessments	1,300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,043,900
6500 Earnings on Investments	60,500
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	60,000
6910 Rentals	6,000
6940 Tuition from Patrons	2,000
6990 Refunds and Other Miscellaneous Revenue	239,500
REVENUE FROM LOCAL SOURCES	\$10,687,902
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,265,729
7160 Tuition for Orphans Subsidy	85,000
7271 Special Education funds for School-Aged Pupils	1,100,000
7310 Transportation (Pupil and Nonpublic/CS)	750,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	739,809
7505 Ready to Learn Block Grant	296,000
7810 State Share of Social Security and Medicare Taxes	400,000
7820 State Share of Retirement Contributions	1,110,000
REVENUE FROM STATE SOURCES	\$13,078,538
REVENUE FROM FEDERAL SOURCES	
8511 Grants for IDEA and NCLB Programs Not Specified Elsewhere in the 8510 Series	350,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	621,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	90,000
8731 ARRA - Build America Bonds	109,255
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	5,000
REVENUE FROM FEDERAL SOURCES	\$1,175,255
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,941,695

Act 1 Index (current): 3.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$7,858,000

Amount of Tax Relief for Homestead Exclusions

\$739,809

Total Approx. Tax Revenue:

\$8,597,809

Approx. Tax Levy for Tax Rate Calculation:

\$9,581,371

Carbon

Schuylkill

Total

2015-16 Data

a. Assessed Value

\$142,062,553

\$21,144,615

\$163,207,168

b. Real Estate Mills

57.6900

51.4100

I. 2016-17 Data

c. 2014 STEB Market Value

\$312,069,447

\$39,530,559

\$351,600,006

d. Assessed Value

\$141,272,883

\$20,927,640

\$162,200,523

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2015-16 Calculations

f. 2015-16 Tax Levy

\$8,195,589

\$1,087,045

\$9,282,634

(a * b)

2016-17 Calculations

g. Percent of Total Market Value

88.75695%

11.24305%

100.00000%

II.

h. Rebalanced 2015-16 Tax Levy

\$8,238,983

\$1,043,651

\$9,282,634

(f Total * g)

i. Base Mills Subject to Index

57.9954

51.4100

(h / a * 1000) if no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

90.00000%

80.00000%

88.87570%

k. Tax Levy Needed

\$8,504,133

\$1,077,238

\$9,581,371

(Approx. Tax Levy * g)

I. 2016-17 Real Estate Tax Rate

60.1900

51.4700

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$8,503,215

\$1,077,146

\$9,580,361

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$8,840,552

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$7,857,102

(n * Est. Pct. Collection)

Act 1 Index (current): 3.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$7,858,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$739,809</u>		
Total Approx. Tax Revenue:	\$8,597,809		
Approx. Tax Levy for Tax Rate Calculation:	\$9,581,371		

	Carbon	Schuylkill	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	60.0832	53.2607	
q. Mills In Excess of Index (if (l > p), (l - p))	0.1068	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,488,127	\$1,114,621	\$9,602,748
IV. s. Millage Rate within Index? (If l > p Then No)	No	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$15,088	\$0	\$15,088
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$13,579	\$0	\$13,579

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$3,788	\$4,430	
Number of Homestead/Farmstead Properties	2585	663	3248
Median Assessed Value of Homestead Properties			\$18,500

Act 1 Index (current): 3.6%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$7,858,000

Amount of Tax Relief for Homestead Exclusions \$739,809

Total Approx. Tax Revenue: \$8,597,809

Approx. Tax Levy for Tax Rate Calculation: \$9,581,371

	Carbon	Schuylkill		Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$739,809	Lowering RE Tax Rate	\$0	\$739,809
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$739,809

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>
Carbon	141,272,883	60.1900	8,503,215			90.00000%	
Schuylkill	20,927,640	51.4700	1,077,146			80.00000%	
Totals:	162,200,523		9,580,361	- 739,809 =	8,840,552 X	88.87570% =	7,857,102

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		26,700
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	26,700
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	13,000
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	\$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			39,700
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	870,000
6152 Current Act 511 Occupation Taxes	0.0250	0.000	370,000
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	60,000
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			1,300,000
Total Act 511, Current Taxes			1,339,700
Act 511 Tax Limit -->		351,600,006 X	12
		Market Value	Mills
			4,219,200
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2015-16 (Rebalanced)	2016-17	Percent Change in Rate			2015-16 (Rebalanced)	2016-17	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Carbon	57.9954	60.1900	3.79%	No	3.6%			
	Schuylkill	51.4100	51.4700	0.12%	Yes	3.6%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%			
6152	Current Act 511 Occupation Taxes	0.025	0.0250	0.00%	Yes	3.6%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.6%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,485,398
1200 Special Programs - Elementary / Secondary	5,553,776
1300 Vocational Education	1,335,914
1400 Other Instructional Programs - Elementary / Secondary	1,312,897
1700 Higher Education Programs	155,000
Total Instruction	\$16,842,985
2000 Support Services	
2100 Support Services - Students	563,542
2200 Support Services - Instructional Staff	254,471
2300 Support Services - Administration	1,339,994
2400 Support Services - Pupil Health	283,068
2500 Support Services - Business	448,710
2600 Operation and Maintenance of Plant Services	1,538,949
2700 Student Transportation Services	1,476,511
2900 Other Support Services	12,000
Total Support Services	\$5,917,245
3000 Operation of Non-Instructional Services	
3200 Student Activities	497,548
3300 Community Services	25,000
Total Operation of Non-Instructional Services	\$522,548
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,542,324
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$2,642,324
Total Estimated Expenditures and Other Financing Uses	\$25,925,102

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,960,269
200 Personnel Services - Employee Benefits	2,554,695
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	7,900
500 Other Purchased Services	1,557,500
600 Supplies	241,098
700 Property	120,936
800 Other Objects	38,000
Total Regular Programs - Elementary / Secondary	\$8,485,398
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,592,315
200 Personnel Services - Employee Benefits	910,461
300 Purchased Professional and Technical Services	1,650,000
500 Other Purchased Services	1,224,000
600 Supplies	20,000
700 Property	2,000
800 Other Objects	155,000
Total Special Programs - Elementary / Secondary	\$5,553,776
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	236,382
200 Personnel Services - Employee Benefits	174,443
500 Other Purchased Services	850,000
600 Supplies	29,469
700 Property	45,620
Total Vocational Education	\$1,335,914
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	799,619
200 Personnel Services - Employee Benefits	477,778
500 Other Purchased Services	7,500
600 Supplies	13,000
800 Other Objects	15,000
Total Other Instructional Programs - Elementary / Secondary	\$1,312,897
1700 <u>Higher Education Programs</u>	
500 Other Purchased Services	155,000
Total Higher Education Programs	\$155,000
Total Instruction	\$16,842,985
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	337,761
200 Personnel Services - Employee Benefits	220,181
500 Other Purchased Services	3,100
600 Supplies	2,500

2016-2017 Final General Fund Budget

LEA : 121136603 Panther Valley SD

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Page - 2 of 3

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$563,542
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	76,335
200 Personnel Services - Employee Benefits	47,435
300 Purchased Professional and Technical Services	77,000
500 Other Purchased Services	15,000
600 Supplies	18,401
700 Property	20,000
800 Other Objects	300
Total Support Services - Instructional Staff	\$254,471
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	560,027
200 Personnel Services - Employee Benefits	422,078
300 Purchased Professional and Technical Services	267,500
500 Other Purchased Services	32,000
600 Supplies	25,215
700 Property	20,500
800 Other Objects	12,674
Total Support Services - Administration	\$1,339,994
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	170,318
200 Personnel Services - Employee Benefits	94,520
300 Purchased Professional and Technical Services	7,000
600 Supplies	10,990
700 Property	240
Total Support Services - Pupil Health	\$283,068
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	184,425
200 Personnel Services - Employee Benefits	162,285
300 Purchased Professional and Technical Services	24,000
500 Other Purchased Services	29,500
600 Supplies	27,500
700 Property	15,000
800 Other Objects	6,000
Total Support Services - Business	\$448,710
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	179,455
200 Personnel Services - Employee Benefits	115,994
300 Purchased Professional and Technical Services	470,000
400 Purchased Property Services	271,500
500 Other Purchased Services	97,000
600 Supplies	360,000
700 Property	20,000
800 Other Objects	25,000
Total Operation and Maintenance of Plant Services	\$1,538,949

2016-2017 Final General Fund Budget

LEA : 121136603 Panther Valley SD

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Page - 3 of 3

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	15,624
200 Personnel Services - Employee Benefits	5,887
500 Other Purchased Services	1,450,000
700 Property	5,000
Total Student Transportation Services	\$1,476,511
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,000
Total Other Support Services	\$12,000
Total Support Services	\$5,917,245
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	195,537
200 Personnel Services - Employee Benefits	95,813
300 Purchased Professional and Technical Services	95,000
400 Purchased Property Services	15,000
500 Other Purchased Services	38,500
600 Supplies	39,200
700 Property	3,000
800 Other Objects	15,498
Total Student Activities	\$497,548
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	25,000
Total Community Services	\$25,000
Total Operation of Non-Instructional Services	\$522,548
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	976,040
900 Other Uses of Funds	1,566,284
Total Debt Service / Other Expenditures and Financing Uses	\$2,542,324
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$2,642,324
TOTAL EXPENDITURES	\$25,925,102

Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	2,500,000	1,500,000
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	\$2,500,000	\$1,500,000

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

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$2,500,000** **\$1,500,000**

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	27,000,000	25,500,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	136,000	136,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,600,000	10,600,000
0599 Other Long-Term Liabilities		

Total General Fund	\$37,736,000	\$36,236,000
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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		
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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		
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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		
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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

2016-2017 Final General Fund Budget

LEA : 121136603 Panther Valley SD

Printed 2/14/2017 2:31:22 PM

Page - 3 of 6

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

<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	\$37,736,000	\$36,236,000

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	\$37,736,000	\$36,236,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	571,039
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$571,039
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$671,039