

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2016


President of the Board - Original Signature Required


Secretary of the Board - Original Signature Required

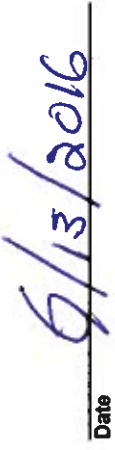

Chief School Administrator - Original Signature Required

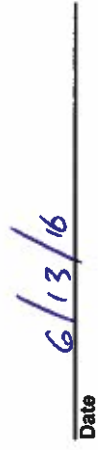
Brett Lago

Contact Person

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Email Address


Date 6/13/2016


Date 6/13/16


Date 6/13/16

(724)744-2121

Telephone

Extn :

Extension

**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 : Penn-Trafford SD	County : Westmoreland	AUN Number : 107657103
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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 : Penn-Trafford SD	COUNTY : Westmoreland	AUN : 107657103
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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%

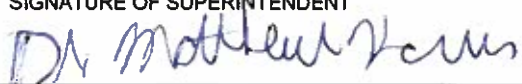
Did you raise property taxes in SY 2016-2017 (compared to 2015-2016)? Yes No

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

Total Budgeted Expenditures	\$53517497
Ending Unassigned Fund Balance	\$3882520
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.3%

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 6-13-16
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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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,167,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,550,000	

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year **3,717,000**

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	28,751,763
7000 Revenue from State Sources	24,268,013
8000 Revenue from Federal Sources	663,241
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources **53,683,017**

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **57,400,017**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	22,788,307
6113 Public Utility Reality Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	16,000
6120 Current Per Capita Taxes, Section 679	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	125,000
6150 Current Act 511 Taxes - Proportional Assessments	4,375,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	434,456
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	28,761,763
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	14,539,655
7271 Special Education funds for School-Aged Pupils	2,409,154
7310 Transportation (Pupil and Nonpublic/CS)	1,300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	1,022,094
7810 State Share of Social Security and Medicare Taxes	1,050,000
7820 State Share of Retirement Contributions	3,872,110
REVENUE FROM STATE SOURCES	24,268,013
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	321,590
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	89,151
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
REVENUE FROM FEDERAL SOURCES	663,241
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	53,683,017

Act 1 Index (current): 3.1%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$22,790,690
 Amount of Tax Relief for Homestead Exclusions \$1,022,094
 Total Approx. Tax Revenue: \$23,812,784
 Approx. Tax Levy for Tax Rate Calculation: \$24,576,702

	Revenue	Westmoreland	Allegheny	Total
2015-16 Data				
a. Assessed Value	\$2,947,299	\$303,534,500		\$306,481,799
b. Real Estate Mills	15.5500	77.8500		
I. 2016-17 Data				
c. 2014 STEB Market Value	\$3,277,798	\$1,558,246,292		\$1,561,524,090
d. Assessed Value	\$3,047,299	\$305,578,560		\$308,625,859
e. Assessed Value of New Constr/ Renov	\$0	\$0		\$0
2015-16 Calculations				
f. 2015-16 Tax Levy (a * b)	\$45,830	\$23,630,161		\$23,675,991
2016-17 Calculations				
g. Percent of Total Market Value	0.20991%	99.79009%		100.00000%
h. Rebalanced 2015-16 Tax Levy (f Total * g)	\$49,698	\$23,626,293		\$23,675,991
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	16.8622	77.8500		

Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	100.00000%	96.75000%		96.75682%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$51,589	\$24,525,113		\$24,576,702
l. 2016-17 Real Estate Tax Rate (k / d * 1000)	16.9200	80.2500		
iii. m. Tax Levy Generated by Mills (l / 1000 * d)	\$51,560	\$24,522,679		\$24,574,239
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)				\$23,552,145
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)				\$22,788,307

Act 1 Index (current): 3.1%
 Calculation Method: 2
 Number of Decimals For Tax Rate Calculation:
 Approx. Tax Revenue from RE Taxes: \$22,790,690
 Amount of Tax Relief for Homestead Exclusions: \$1,022,094
 Total Approx. Tax Revenue: \$23,812,784
 Approx. Tax Levy for Tax Rate Calculation: \$24,576,702

Section 672.1 Method Choice: (a)(1)

	Allegheny	Westmoreland	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	17.3849	80.2633	
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)	\$52,977	\$24,526,744	\$24,579,721
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	\$7,704	\$1,625	
Number of Homestead/Farmstead Properties	17	7818	7835
Median Assessed Value of Homestead Properties			\$28,115

Act 1 Index (current): 3.1% Section 672.1 Method Choice: (a)(1)
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$22,790,690
 Amount of Tax Relief for Homestead Exclusions: \$1,022,094
 Total Approx. Tax Revenue: \$23,812,784
 Approx. Tax Levy for Tax Rate Calculation: \$24,576,702

	Allegheny	Westmoreland	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,022,094	\$0	\$1,022,094
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0	\$0
Amount of Tax Relief from State/Local Sources	\$1,022,094		\$1,022,094

CODE	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Net Tax Revenue Generated By Mills
6111	County Name Taxable Assessed Value Real Estate Mills Tax Levy Generated by Mills			
	Allegheny 3,047,299 16.9200 51,560			100.000000%
	Westmoreland 305,578,560 80.2500 24,522,679			96.750000%
Totals:	308,625,859	1,022,094 =	23,552,145 X	96.75682% = 22,788,307

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$5.00			50,000
6140				
6141	\$10.00	\$0.00	65,000	45,000
6142	\$5.00	\$0.00	60,000	60,000
6143	\$5.00	\$0.00	20,000	20,000
6144	\$0.00	\$0.00	0	0
6145	\$0.00	\$0.00	0	0
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
Total Current Act 511 Taxes - Flat Rate Assessments			145,000	125,000
6150				
6151	0.500%	0.000%	4,000,000	4,000,000
6152	0.000%	0.000%	0	0
6153	0.500%	0.000%	375,000	375,000
6154	0.000%	0.000%	0	0
6155	0.000%	0.000%	0	0
6156	0.000%	0.000%	0	0
6157	0.000%	0.000%	0	0
6159	0	0	0	0

	Act 511 Tax Limit	Market Value	Mills
Total Current Act 511 Taxes - Proportional Assessments	4,375,000		
Total Act 511, Current Taxes	1,561,524,090 X		12
		18,738,289	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u>									
	Allegheeny	16.8622	16.9200	0.35%	Yes	3.1%				
	Westmoreland	77.8500	80.2500	3.09%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes - Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6144	Current Act 511 Trailer Taxes					3.1%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.1%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.1%				
	<u>Current Act 511 Taxes - Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6152	Current Act 511 Occupation Taxes					3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6154	Current Act 511 Amusement Taxes					3.1%				
6155	Current Act 511 Business Privilege Taxes					3.1%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.1%				
6157	Current Act 511 Mercantile Taxes					3.1%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	26,714,376
1200 Special Programs - Elementary / Secondary	5,222,212
1300 Vocational Education	450,000
1400 Other Instructional Programs - Elementary / Secondary	85,790
Total Instruction	32,472,376
2000 Support Services	
2100 Support Services - Students	1,236,998
2200 Support Services - Instructional Staff	415,658
2300 Support Services - Administration	3,504,071
2400 Support Services - Pupil Health	631,845
2500 Support Services - Business	589,679
2600 Operation and Maintenance of Plant Services	5,891,337
2700 Student Transportation Services	3,359,266
2800 Support Services - Central	938,171
2900 Other Support Services	95,665
Total Support Services	16,662,690
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,643,526
3300 Community Services	50,000
Total Operation of Non-Instructional Services	1,693,526
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,688,903
Total Other Expenditures and Financing Uses	2,688,903
Total Estimated Expenditures and Other Financing Uses	53,517,497

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,251,150
200 Personnel Services - Employee Benefits	9,773,056
300 Purchased Professional and Technical Services	190,480
400 Purchased Property Services	103,500
500 Other Purchased Services	688,350
600 Supplies	704,040
800 Other Objects	3,800
Total Regular Programs - Elementary / Secondary	26,714,376
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,188,228
200 Personnel Services - Employee Benefits	1,244,077
300 Purchased Professional and Technical Services	452,907
500 Other Purchased Services	1,311,900
600 Supplies	19,050
700 Property	4,050
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	5,222,212
1300 Vocational Education	
500 Other Purchased Services	450,000
Total Vocational Education	450,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	58,600
200 Personnel Services - Employee Benefits	22,190
600 Supplies	5,000
Total Other Instructional Programs - Elementary / Secondary	85,790
Total Instruction	32,472,378
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	722,961
200 Personnel Services - Employee Benefits	450,037
500 Other Purchased Services	6,000
600 Supplies	56,000
800 Other Objects	2,000
Total Support Services - Students	1,236,998
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	257,503
200 Personnel Services - Employee Benefits	69,000
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,500
600 Supplies	71,655
800 Other Objects	10,000

Description	Amount
Total Support Services - Instructional Staff	415,658
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,990,247
200 Personnel Services - Employee Benefits	1,081,014
300 Purchased Professional and Technical Services	130,000
400 Purchased Property Services	3,500
500 Other Purchased Services	33,000
600 Supplies	170,760
700 Property	35,000
800 Other Objects	60,550
Total Support Services - Administration	3,504,071
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	373,820
200 Personnel Services - Employee Benefits	216,525
300 Purchased Professional and Technical Services	25,500
500 Other Purchased Services	1,500
600 Supplies	12,000
700 Property	1,500
800 Other Objects	1,000
Total Support Services - Pupil Health	631,845
2500 Support Services - Business	
100 Personnel Services - Salaries	289,955
200 Personnel Services - Employee Benefits	188,224
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	21,500
500 Other Purchased Services	9,000
600 Supplies	16,000
700 Property	7,000
800 Other Objects	3,000
Total Support Services - Business	589,679
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,312,347
200 Personnel Services - Employee Benefits	1,550,990
400 Purchased Property Services	1,061,500
500 Other Purchased Services	324,500
600 Supplies	580,000
700 Property	60,000
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	5,891,337
2700 Student Transportation Services	
500 Other Purchased Services	3,359,266
Total Student Transportation Services	3,359,266
2800 Support Services - Central	
100 Personnel Services - Salaries	181,300

Description	Amount
200 Personnel Services - Employee Benefits	97,871
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	400,000
500 Other Purchased Services	1,000
600 Supplies	102,000
700 Property	105,000
800 Other Objects	1,000
Total Support Services - Central	938,171
2900 Other Support Services	
100 Personnel Services - Salaries	50,000
200 Personnel Services - Employee Benefits	4,665
500 Other Purchased Services	41,000
Total Other Support Services	95,665
Total Support Services	16,662,690
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	844,835
200 Personnel Services - Employee Benefits	328,691
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	150,500
600 Supplies	144,000
700 Property	69,000
800 Other Objects	66,500
Total Student Activities	1,643,526
3300 Community Services	
500 Other Purchased Services	15,000
800 Other Objects	35,000
Total Community Services	50,000
Total Operation of Non-Instructional Services	1,693,526
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	818,903
900 Other Uses of Funds	1,870,000
Total Debt Service / Other Expenditures and Financing Uses	2,688,903
Total Other Expenditures and Financing Uses	2,688,903
TOTAL EXPENDITURES	53,517,497

Cash and Short-Term Investments

	06/30/2016 Estimate	06/30/2017 Projection
General Fund	5,000,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	5,000,000	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		100,000
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	10,100,000	5,100,000

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		

06/30/2016 Estimate 06/30/2017 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

10,100,000

5,100,000

Long-Term Indebtedness

	06/30/2016 Estimate	06/30/2017 Projection
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	34,350,174	31,665,868
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	\$34,350,174	\$31,665,868

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		

06/30/2017 Projection

06/30/2016 Estimate

Long-Term Indebtedness

- 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

06/30/2016 Estimate

06/30/2017 Projection

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

06/30/2016 Estimate 06/30/2017 Projection

Long-Term Indebtedness

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

	06/30/2016 Estimate	06/30/2017 Projection
Long-Term Indebtedness		
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	\$34,350,174	\$31,665,968

06/30/2016 Estimate 06/30/2017 Projection

Short-Term Payables

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

	\$34,350,174	\$31,665,868
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TOTAL INDEBTEDNESS

Account Description	Amounts
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0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,882,520
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,882,520

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,882,520
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Act 1 Index (current): 3.1%
 Calculation Method: Section 672.1 Method Choice: (a)(1)
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$23,752,679
 Amount of Tax Relief for Homestead Exclusions \$0
 Total Approx. Tax Revenue: \$23,752,679
 Approx. Tax Levy for Tax Rate Calculation: \$24,576,724

	Allegheny	Westmoreland	Total
2015-16 Data			
a. Assessed Value	\$2,947,299	\$303,534,500	\$306,481,799
b. Real Estate Mills	15.5500	77.8500	
I. 2016-17 Data			
c. 2014 STEB Market Value	\$3,277,798	\$1,558,246,292	\$1,561,524,090
d. Assessed Value	\$3,047,299	\$305,578,560	\$308,625,859
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2015-16 Calculations			
f. 2015-16 Tax Levy (a * b)	\$45,830	\$23,630,161	\$23,675,991
2016-17 Calculations			
g. Percent of Total Market Value	0.20991%	99.79009%	100.00000%
h. Rebalanced 2015-16 Tax Levy (f Total * g)	\$49,698	\$23,626,293	\$23,675,991
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	16.8622	77.8500	

Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	100.00000%	96.84000%	96.84705%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$51,589	\$24,525,135	\$24,576,724
l. 2016-17 Real Estate Tax Rate (k / d * 1000)	16.9200	80.2500	
iii. m. Tax Levy Generated by Mills (l / 1000 * d)	\$51,560	\$24,522,679	\$24,574,239
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$24,574,239
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$23,750,277

Act 1 Index (current): 3.1%
 Calculation Method: **2**
 Number of Decimals For Tax Rate Calculation:
 Approx. Tax Revenue from RE Taxes: **\$23,752,679**
 Amount of Tax Relief for Homestead Exclusions: **\$0**
 Total Approx. Tax Revenue: **\$23,752,679**
 Approx. Tax Levy for Tax Rate Calculation: **\$24,576,724**

Section 672.1 Method Choice: (a)(1)

	Allegheny	Westmoreland	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	17.3849	80.2633	
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)	\$52,977	\$24,526,744	\$24,579,721
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
 Assessed Value Exclusion per Homestead: **\$0**
 Number of Homestead/Farmstead Properties: **\$0**
 Median Assessed Value of Homestead Properties: **\$0**

Act 1 Index (current): 3.1%
 Calculation Method: Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$23,752,679
 Amount of Tax Relief for Homestead Exclusions: \$0
 Total Approx. Tax Revenue: \$23,752,679
 Approx. Tax Levy for Tax Rate Calculation: \$24,576,724

	Allegheny	Westmoreland	Total
Revenue	\$23,752,679	\$0	\$23,752,679
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0	\$0
Amount of Tax Relief from State/Local Sources	\$0	\$0	\$0