

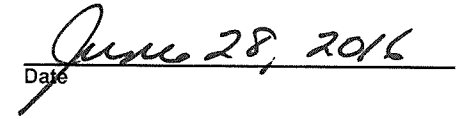
# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

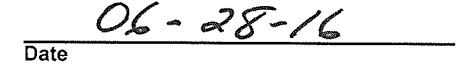
## General Fund Budget Approval

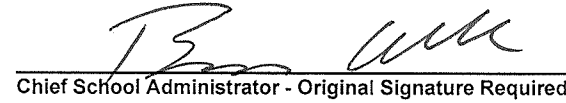
Date of Adoption of the General Fund Budget: 06/28/2016

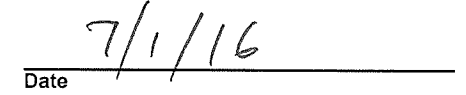
  
President of the Board - Original Signature Required

  
Date

  
Secretary of the Board - Original Signature Required

  
Date

  
Chief School Administrator - Original Signature Required

  
Date

Nicholas Morelli  
Contact Person

(412)429-2204 Extn :  
Telephone Extension

nmorelli@cvsd.net  
Email Address

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET**


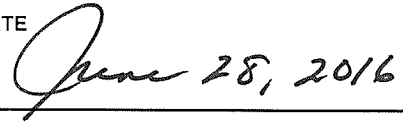
24 PS 6-687(a)(1)

(03/2006)

School District Name : Chartiers Valley SD	County : Allegheny	AUN Number : 103021752
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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

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,240,646
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>2,240,646</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	45,465,110
7000 Revenue from State Sources	15,055,792
8000 Revenue from Federal Sources	759,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>61,279,902</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>63,520,548</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	35,262,864
6112 Interim Real Estate Taxes	245,000
6113 Public Utility Realty Taxes	47,500
6114 Payments in Lieu of Current Taxes - State / Local	78,700
6140 Current Act 511 Taxes - Flat Rate Assessments	97,327
6150 Current Act 511 Taxes - Proportional Assessments	6,902,610
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,472,309
6500 Earnings on Investments	15,300
6700 Revenues from LEA Activities	2,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	422,500
6910 Rentals	11,500
6920 Contributions and Donations from Private Sources	2,000
6940 Tuition from Patrons	645,000
6960 Services Provided Other Local Governmental Units / LEAs	23,000
6990 Refunds and Other Miscellaneous Revenue	237,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>45,465,110</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	4,792,522
7160 Tuition for Orphans Subsidy	16,500
7271 Special Education funds for School-Aged Pupils	1,550,000
7310 Transportation (Pupil and Nonpublic/CS)	1,100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	164,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	68,000
7340 State Property Tax Reduction Allocation	909,190
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	304,000
7810 State Share of Social Security and Medicare Taxes	1,358,409
7820 State Share of Retirement Contributions	4,758,871
7900 Revenue for Technology	3,800
<b>REVENUE FROM STATE SOURCES</b>	<b>15,055,792</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	500,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	89,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	162,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>759,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>61,279,902</b>

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$35,262,864
Amount of Tax Relief for Homestead Exclusions	<u>\$909,190</u>
Total Approx. Tax Revenue:	\$36,172,054
Approx. Tax Levy for Tax Rate Calculation:	\$37,550,854

Allegheny

Total

2015-16 Data

a. Assessed Value	\$2,252,267,124	\$2,252,267,124
b. Real Estate Mills	16.2175	

I. 2016-17 Data

c. 2014 STEB Market Value	\$1,887,350,111	\$1,887,350,111
d. Assessed Value	\$2,261,187,020	\$2,261,187,020
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations

f. 2015-16 Tax Levy	\$36,526,142	\$36,526,142
(a * b)		

2016-17 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2015-16 Tax Levy	\$36,526,142	\$36,526,142
(f Total * g)		
i. Base Mills Subject to Index	16.2175	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.23707%	96.23707%
k. Tax Levy Needed	\$37,550,854	\$37,550,854
(Approx. Tax Levy * g)		

I. 2016-17 Real Estate Tax Rate	16.6067	
(k / d * 1000)		

III. m. Tax Levy Generated by Mills	\$37,550,854	\$37,550,854
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$36,641,664
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$35,262,864
(n * Est. Pct. Collection)		

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

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Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$35,262,864

Amount of Tax Relief for Homestead Exclusions \$909,190

Total Approx. Tax Revenue: \$36,172,054

Approx. Tax Levy for Tax Rate Calculation: \$37,550,854

Allegheny

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	16.6067	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$37,550,854	\$37,550,854
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$6,204	
Number of Homestead/Farmstead Properties	8825	8825
Median Assessed Value of Homestead Properties		\$128,150

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

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Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$35,262,864
Amount of Tax Relief for Homestead Exclusions	<u>\$909,190</u>
Total Approx. Tax Revenue:	\$36,172,054
Approx. Tax Levy for Tax Rate Calculation:	\$37,550,854
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$909,190	Lowering RE Tax Rate	\$0	\$909,190
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$909,190</b>



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>
Allegheny	2,261,187,020	16.6067	37,550,854			96.23707%	
<b>Totals:</b>	<b>2,261,187,020</b>		<b>37,550,854</b>	909,190 =	36,641,664 X	96.23707% =	35,262,864

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$5.00	\$0.00	97,327
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>97,327</b>
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%	5,673,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	676,260
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	0.7500	0.000	553,350
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>6,902,610</b>
<b>Total Act 511, Current Taxes</b>			<b>6,999,937</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,887,350,111 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>22,648,201</b>
			<b>(511 Limit)</b>

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> Allegheny	16.2175	16.6067	2.40%	Yes	2.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.4%				
6141	Current Act 511 Per Capita Taxes					2.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.4%				
6144	Current Act 511 Trailer Taxes					2.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6152	Current Act 511 Occupation Taxes					2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.4%				
6154	Current Act 511 Amusement Taxes					2.4%				
6155	Current Act 511 Business Privilege Taxes					2.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.4%				
6157	Current Act 511 Mercantile Taxes	0.75	0.750	0.00%	Yes	2.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	30,778,660
1200 Special Programs - Elementary / Secondary	6,340,190
1300 Vocational Education	761,200
1400 Other Instructional Programs - Elementary / Secondary	438,230
1500 Nonpublic School Programs	15,000
<b>Total Instruction</b>	<b>38,333,280</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,009,330
2200 Support Services - Instructional Staff	1,291,295
2300 Support Services - Administration	3,908,414
2400 Support Services - Pupil Health	317,900
2500 Support Services - Business	834,155
2600 Operation and Maintenance of Plant Services	5,529,216
2700 Student Transportation Services	3,943,520
2800 Support Services - Central	3,000
2900 Other Support Services	74,000
<b>Total Support Services</b>	<b>17,910,830</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,347,910
3300 Community Services	15,725
<b>Total Operation of Non-Instructional Services</b>	<b>1,363,635</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,410,000
5200 Interfund Transfers - Out	40,000
<b>Total Other Expenditures and Financing Uses</b>	<b>4,450,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>62,057,745</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	18,942,858
200 Personnel Services - Employee Benefits	10,038,960
300 Purchased Professional and Technical Services	328,424
400 Purchased Property Services	8,950
500 Other Purchased Services	737,372
600 Supplies	546,546
700 Property	173,850
800 Other Objects	1,700
<b>Total Regular Programs - Elementary / Secondary</b>	<b>30,778,660</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,291,415
200 Personnel Services - Employee Benefits	1,791,275
300 Purchased Professional and Technical Services	1,011,500
500 Other Purchased Services	1,162,945
600 Supplies	29,905
700 Property	52,000
800 Other Objects	1,150
<b>Total Special Programs - Elementary / Secondary</b>	<b>6,340,190</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	150,000
200 Personnel Services - Employee Benefits	85,200
500 Other Purchased Services	526,000
<b>Total Vocational Education</b>	<b>761,200</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	307,580
200 Personnel Services - Employee Benefits	130,650
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>438,230</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	15,000
<b>Total Nonpublic School Programs</b>	<b>15,000</b>
<b>Total Instruction</b>	<b>38,333,280</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,184,500
200 Personnel Services - Employee Benefits	724,880
300 Purchased Professional and Technical Services	12,750
400 Purchased Property Services	26,700
500 Other Purchased Services	22,130
600 Supplies	16,120
700 Property	22,000
800 Other Objects	250

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>2,009,330</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	666,500
200 Personnel Services - Employee Benefits	318,515
300 Purchased Professional and Technical Services	213,235
400 Purchased Property Services	5,500
500 Other Purchased Services	1,870
600 Supplies	81,675
700 Property	4,000
<b>Total Support Services - Instructional Staff</b>	<b>1,291,295</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,229,400
200 Personnel Services - Employee Benefits	1,195,295
300 Purchased Professional and Technical Services	259,300
400 Purchased Property Services	11,550
500 Other Purchased Services	105,034
600 Supplies	58,485
700 Property	10,600
800 Other Objects	38,750
<b>Total Support Services - Administration</b>	<b>3,908,414</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	177,000
200 Personnel Services - Employee Benefits	125,430
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	575
500 Other Purchased Services	960
600 Supplies	5,935
<b>Total Support Services - Pupil Health</b>	<b>317,900</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	517,600
200 Personnel Services - Employee Benefits	295,105
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	3,300
500 Other Purchased Services	9,200
600 Supplies	1,900
700 Property	4,500
800 Other Objects	550
<b>Total Support Services - Business</b>	<b>834,155</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,358,270
200 Personnel Services - Employee Benefits	1,369,250
300 Purchased Professional and Technical Services	432,800
400 Purchased Property Services	859,600
500 Other Purchased Services	128,650
600 Supplies	340,700

<u>Description</u>	<u>Amount</u>
700 Property	35,196
800 Other Objects	4,750
<b>Total Operation and Maintenance of Plant Services</b>	<b>5,529,216</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,772,700
200 Personnel Services - Employee Benefits	929,210
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	7,000
500 Other Purchased Services	746,500
600 Supplies	470,500
700 Property	16,610
<b>Total Student Transportation Services</b>	<b>3,943,520</b>
<b>2800 <u>Support Services - Central</u></b>	
300 Purchased Professional and Technical Services	3,000
<b>Total Support Services - Central</b>	<b>3,000</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	74,000
<b>Total Other Support Services</b>	<b>74,000</b>
<b>Total Support Services</b>	<b>17,910,830</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	812,915
200 Personnel Services - Employee Benefits	209,990
300 Purchased Professional and Technical Services	15,500
400 Purchased Property Services	97,300
500 Other Purchased Services	94,900
600 Supplies	58,140
700 Property	57,500
800 Other Objects	1,665
<b>Total Student Activities</b>	<b>1,347,910</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	5,500
200 Personnel Services - Employee Benefits	225
500 Other Purchased Services	10,000
<b>Total Community Services</b>	<b>15,725</b>
<b>Total Operation of Non-Instructional Services</b>	<b>1,363,635</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,215,000
900 Other Uses of Funds	1,195,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>4,410,000</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	40,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	40,000
Total Other Expenditures and Financing Uses	4,450,000
<b>TOTAL EXPENDITURES</b>	<b>62,057,745</b>

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Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	2,200,000	900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	46,000	40,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	6,000,000	5,200,000
Other Capital Projects Fund	51,800,000	9,100,000
Debt Service Fund	26,200,000	26,400,000
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds	1,755,000	1,755,000
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	3,616,000	3,274,000
Activity Fund	95,000	90,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>91,712,000</b>	<b>46,759,000</b>

Long-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
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**

**91,712,000**

**46,759,000**

Long-Term Indebtedness

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	121,741,732	117,540,594
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,110,000	2,150,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>\$123,851,732</b>	<b>\$119,690,594</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		

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- 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

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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**

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**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

3,600,000

3,400,000

**Total Pension Trust Fund**

**\$3,600,000**

**\$3,400,000**

**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

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- 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**

\$127,451,732

\$123,090,594

Short-Term Payables

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	600,000	650,000
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		
<b>Total Short-Term Payables</b>	<b>\$600,000</b>	<b>\$650,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$128,051,732</b>	<b>\$123,740,594</b>

**Account Description**

**Amounts**

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

1,462,803

**Total Ending Fund Balance - Committed, Assigned, and Unassigned**

**\$1,462,803**

**5900 Budgetary Reserve**

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve**

**\$1,462,803**