

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2016

Jerry Testa

President of the Board - Original Signature Required

6/27/16

Date

Lisa A. Wolowicz

Secretary of the Board - Original Signature Required

6/27/16

Date

Donald Milanovich

Chief School Administrator - Original Signature Required

6/27/16

Date

Keith Bielby

Contact Person

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Extension

kbielby@moonarea.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Moon Area SD	COUNTY : Allegheny	AUN : 103026343
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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	\$75775422
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 <i>Honorable Milanovich</i>	DATE 7/1/2016
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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 : Moon Area SD	County : Allegheny	AUN Number : 103026343
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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 5-23-2016
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	422,991	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>422,991</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	52,561,077	
7000 Revenue from State Sources	16,398,720	
8000 Revenue from Federal Sources	1,518,631	
9000 Other Financing Sources	4,874,003	
Total Estimated Revenues And Other Financing Sources		<u>75,352,431</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>75,775,422</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	44,135,077
6112 Interim Real Estate Taxes	900,000
6113 Public Utility Realty Taxes	54,000
6114 Payments in Lieu of Current Taxes - State / Local	100,000
6140 Current Act 511 Taxes - Flat Rate Assessments	90,000
6150 Current Act 511 Taxes - Proportional Assessments	5,385,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	17,000
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	450,000
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	30,000
6980 Revenue from Community Services Activities	120,000
6990 Refunds and Other Miscellaneous Revenue	135,000
REVENUE FROM LOCAL SOURCES	52,561,077
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,327,718
7271 Special Education funds for School-Aged Pupils	1,659,858
7310 Transportation (Pupil and Nonpublic/CS)	910,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	332,787
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	957,269
7505 Ready to Learn Block Grant	300,000
7810 State Share of Social Security and Medicare Taxes	1,196,086
7820 State Share of Retirement Contributions	4,637,002
REVENUE FROM STATE SOURCES	16,398,720
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	317,462
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,000
8731 ARRA - Build America Bonds	1,001,169
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	1,518,631

	<u>Amount</u>
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	4,874,003
OTHER FINANCING SOURCES	4,874,003
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	75,352,431

AUN: 103026343 Moon Area SD

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

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Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$44,135,077
Amount of Tax Relief for Homestead Exclusions	<u>\$957,269</u>
Total Approx. Tax Revenue:	\$45,092,346
Approx. Tax Levy for Tax Rate Calculation:	\$46,931,308

Allegheny

Total

2015-16 Data		
a. Assessed Value	\$2,235,616,817	\$2,235,616,817
b. Real Estate Mills	18.8461	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$2,058,593,663	\$2,058,593,663
d. Assessed Value	\$2,399,645,569	\$2,399,645,569
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$42,132,658	\$42,132,658
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$42,132,658	\$42,132,658
(f Total * g)		
i. Base Mills Subject to Index	18.8461	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$46,931,308	\$46,931,308
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	19.5576	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$46,931,308	\$46,931,308
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,974,039
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$44,135,077
(n * Est. Pct. Collection)		

AUN: 103026343 Moon Area SD

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

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Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$44,135,077

Amount of Tax Relief for Homestead Exclusions

\$957,269

Total Approx. Tax Revenue:

\$45,092,346

Approx. Tax Levy for Tax Rate Calculation:

\$46,931,308

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	19.3737	
q. Mills In Excess of Index (if (l > p), (l - p))	0.1839	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$46,490,013	\$46,490,013
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$441,295	\$441,295
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$423,643	\$423,643

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,670	
Number of Homestead/Farmstead Properties	7341	7341
Median Assessed Value of Homestead Properties		\$148,300

AUN: 103026343 Moon Area SD

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

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Act 1 Index (current): 2.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,135,077
Amount of Tax Relief for Homestead Exclusions	<u>\$957,269</u>
Total Approx. Tax Revenue:	\$45,092,346
Approx. Tax Levy for Tax Rate Calculation:	\$46,931,308
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$957,269	Lowering RE Tax Rate	\$0	\$957,269
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$957,269

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	2,399,645,569	19.5576	46,931,308			96.00000%	
Totals:	2,399,645,569		46,931,308	957,269 =	45,974,039 X	96.00000% =	44,135,077

	<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	90,000
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 90,000 90,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,625,000	4,625,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	800,000	750,000
6154 Current Act 511 Amusement Taxes	10.000%	0.000%	10,000	10,000
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

Total Current Act 511 Taxes – Proportional Assessments 5,435,000 5,385,000

Total Act 511, Current Taxes 5,475,000

Act 511 Tax Limit -->	2,058,593,663 X	12	24,703,124
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2015-16 (Rebalanced)	2016-17	Percent Change in Rate	Less than or equal to Index		2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Allegheny	18.8461	19.5576	3.78%	No	2.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.8%				
6141	Current Act 511 Per Capita Taxes					2.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.8%				
6144	Current Act 511 Trailer Taxes					2.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6152	Current Act 511 Occupation Taxes					2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	2.8%				
6155	Current Act 511 Business Privilege Taxes					2.8%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.8%				
6157	Current Act 511 Mercantile Taxes					2.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,992,227
1200 Special Programs - Elementary / Secondary	9,784,698
1300 Vocational Education	2,031,364
1400 Other Instructional Programs - Elementary / Secondary	470,804
Total Instruction	42,279,093
2000 Support Services	
2100 Support Services - Students	1,677,753
2200 Support Services - Instructional Staff	2,044,669
2300 Support Services - Administration	4,313,738
2400 Support Services - Pupil Health	769,484
2500 Support Services - Business	704,941
2600 Operation and Maintenance of Plant Services	6,029,070
2700 Student Transportation Services	3,196,967
2800 Support Services - Central	308,449
2900 Other Support Services	70,000
Total Support Services	19,115,071
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,631,440
3300 Community Services	512,579
Total Operation of Non-Instructional Services	2,144,019
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,155,291
5200 Interfund Transfers - Out	10,681,948
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	12,237,239
Total Estimated Expenditures and Other Financing Uses	75,775,422

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,680,210
200 Personnel Services - Employee Benefits	10,429,783
300 Purchased Professional and Technical Services	145,845
400 Purchased Property Services	164,110
500 Other Purchased Services	707,621
600 Supplies	834,283
700 Property	25,000
800 Other Objects	5,375
Total Regular Programs - Elementary / Secondary	29,992,227
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,297,717
200 Personnel Services - Employee Benefits	2,684,203
300 Purchased Professional and Technical Services	969,407
500 Other Purchased Services	1,804,853
600 Supplies	22,568
800 Other Objects	5,950
Total Special Programs - Elementary / Secondary	9,784,698
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	905,727
200 Personnel Services - Employee Benefits	536,206
300 Purchased Professional and Technical Services	9,100
400 Purchased Property Services	500
500 Other Purchased Services	525,349
600 Supplies	54,482
Total Vocational Education	2,031,364
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	104,447
200 Personnel Services - Employee Benefits	64,673
300 Purchased Professional and Technical Services	20,764
500 Other Purchased Services	280,620
600 Supplies	300
Total Other Instructional Programs - Elementary / Secondary	470,804
Total Instruction	42,279,093
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	980,026
200 Personnel Services - Employee Benefits	594,416
300 Purchased Professional and Technical Services	73,646
400 Purchased Property Services	2,140
500 Other Purchased Services	10,155
600 Supplies	14,082

<u>Description</u>	<u>Amount</u>
800 Other Objects	3,288
Total Support Services - Students	1,677,753
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	664,571
200 Personnel Services - Employee Benefits	416,019
300 Purchased Professional and Technical Services	880,552
400 Purchased Property Services	3,450
500 Other Purchased Services	21,000
600 Supplies	58,582
800 Other Objects	495
Total Support Services - Instructional Staff	2,044,669
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,300,955
200 Personnel Services - Employee Benefits	1,341,993
300 Purchased Professional and Technical Services	303,175
400 Purchased Property Services	5,489
500 Other Purchased Services	94,484
600 Supplies	189,912
800 Other Objects	77,730
Total Support Services - Administration	4,313,738
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	452,051
200 Personnel Services - Employee Benefits	300,453
300 Purchased Professional and Technical Services	5,458
400 Purchased Property Services	1,213
600 Supplies	9,814
700 Property	240
800 Other Objects	255
Total Support Services - Pupil Health	769,484
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	302,261
200 Personnel Services - Employee Benefits	198,280
300 Purchased Professional and Technical Services	127,761
500 Other Purchased Services	58,717
600 Supplies	11,500
800 Other Objects	6,422
Total Support Services - Business	704,941
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,321,330
200 Personnel Services - Employee Benefits	1,492,097
300 Purchased Professional and Technical Services	40,610
400 Purchased Property Services	1,367,388
500 Other Purchased Services	424,458
600 Supplies	279,258
700 Property	100,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	3,929
Total Operation and Maintenance of Plant Services	6,029,070
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	55,299
200 Personnel Services - Employee Benefits	39,012
300 Purchased Professional and Technical Services	7,565
500 Other Purchased Services	3,004,591
600 Supplies	90,500
Total Student Transportation Services	3,196,967
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	178,267
200 Personnel Services - Employee Benefits	104,439
300 Purchased Professional and Technical Services	10,343
500 Other Purchased Services	9,650
600 Supplies	5,000
800 Other Objects	750
Total Support Services - Central	308,449
2900 <u>Other Support Services</u>	
500 Other Purchased Services	70,000
Total Other Support Services	70,000
Total Support Services	19,115,071
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	848,862
200 Personnel Services - Employee Benefits	342,909
300 Purchased Professional and Technical Services	124,974
400 Purchased Property Services	52,710
500 Other Purchased Services	123,520
600 Supplies	110,850
700 Property	3,500
800 Other Objects	24,115
Total Student Activities	1,631,440
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	84,000
200 Personnel Services - Employee Benefits	18,283
300 Purchased Professional and Technical Services	5,800
400 Purchased Property Services	2,000
500 Other Purchased Services	3,050
700 Property	398,046
800 Other Objects	1,400
Total Community Services	512,579
Total Operation of Non-Instructional Services	2,144,019
5000 Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	755,291
900 Other Uses of Funds	400,000
Total Debt Service / Other Expenditures and Financing Uses	1,155,291
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,681,948
Total Interfund Transfers - Out	10,681,948
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	12,237,239
TOTAL EXPENDITURES	75,775,422

LEA : 103026343 Moon Area SD

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	500,000	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	1,052,000	500,000
Other Capital Projects Fund	3,385,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	475,000	310,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	285,000	285,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	5,697,000	2,095,000

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		

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Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

5,697,000

2,095,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	157,636,054	150,901,308
0520 Extended-Term Financing Agreements Payable	409,427	300,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,505,400	1,505,400
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,140,488	3,140,488
0599 Other Long-Term Liabilities		

Total General Fund	\$162,691,369	\$155,847,196
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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

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Permanent Fund		
Total Long-Term Indebtedness	\$162,691,369	\$155,847,196

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	245,000	245,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$245,000	\$245,000
TOTAL INDEBTEDNESS	\$162,936,369	\$156,092,196

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$400,000