

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2016

John F Baar

President of the Board - Original Signature Required

6-22-16

Date

Stephen C Curran

Secretary of the Board - Original Signature Required

6-22-16

Date

M. B. Schabel

Chief School Administrator - Original Signature Required

6/22/16

Date

Stephen C Curran

Contact Person

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Email Address

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1810 Nonspendable Fund Balance	
1820 Restricted Fund Balance	
1830 Committed Fund Balance	
1840 Assigned Fund Balance	
1850 Unassigned Fund Balance	3,015,985
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>3,015,985</u>
Estimated Revenues And Other Financing Sources	
3000 Revenue from Local Sources	17,683,282
7000 Revenue from State Sources	20,720,472
3000 Revenue from Federal Sources	1,088,565
3000 Other Financing Sources	211,562
Total Estimated Revenues And Other Financing Sources	<u>39,703,881</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>42,719,866</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,652,675
6113 Public Utility Realty Taxes	17,000
6114 Payments in Lieu of Current Taxes - State / Local	29,000
6120 Current Per Capita Taxes, Section 679	40,000
6140 Current Act 511 Taxes - Flat Rate Assessments	94,000
6150 Current Act 511 Taxes - Proportional Assessments	3,850,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,088,000
6500 Earnings on Investments	65,000
6700 Revenues from LEA Activities	230,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	440,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	63,607
6940 Tuition from Patrons	1,909,000
6960 Services Provided Other Local Governmental Units / LEAs	20,000
6990 Refunds and Other Miscellaneous Revenue	165,000
REVENUE FROM LOCAL SOURCES	17,683,282
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	13,247,787
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	1,791,561
7310 Transportation (Pupil and Nonpublic/CS)	532,400
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	703,186
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	446,422
7810 State Share of Social Security and Medicare Taxes	850,000
7820 State Share of Retirement Contributions	2,964,116
REVENUE FROM STATE SOURCES	20,720,472
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	684,592
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	158,973
8517 NCLB, Title IV - 21st Century Schools	75,000
8519 NCLB, Title VI - Flexibility and Accountability	20,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	140,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	1,088,565
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	211,562
OTHER FINANCING SOURCES	211,562
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	39,703,881

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Act 1 Index (current): 3.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$8,652,675
 Amount of Tax Relief for Homestead Exclusions: \$703,186
 Total Approx. Tax Revenue: \$9,355,861
 Approx. Tax Levy for Tax Rate Calculation: \$10,425,293

Rate

Schuylkill

Total

2015-16 Data

a. Assessed Value \$296,722,720 \$296,722,720
 b. Real Estate Mills 34.0000

2016-17 Data

c. 2014 STEB Market Value \$671,416,477 \$671,416,477
 d. Assessed Value \$296,594,395 \$296,594,395
 e. Assessed Value of New Constr/ Renov \$0 \$0

2015-16 Calculations

f. 2015-16 Tax Levy \$10,088,572 \$10,088,572
 (a * b)

2016-17 Calculations

g. Percent of Total Market Value 100.00000% 100.00000%
 h. Rebalanced 2015-16 Tax Levy \$10,088,572 \$10,088,572
 (f Total * g)
 i. Base Mills Subject to Index 34.0000
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 89.00000% 89.00000%
 k. Tax Levy Needed \$10,425,293 \$10,425,293
 (Approx. Tax Levy * g)

l. 2016-17 Real Estate Tax Rate 35.1500
 (k / d * 1000)

m. Tax Levy Generated by Mills \$10,425,293 \$10,425,293
 (l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$9,722,107
 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$8,652,675
 (n * Est. Pct. Collection)

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Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,652,675	
Amount of Tax Relief for Homestead Exclusions	<u>\$703,186</u>	
Total Approx. Tax Revenue:	\$9,355,861	
Approx. Tax Levy for Tax Rate Calculation:	\$10,425,293	
	Schuylkill	Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	35.1560	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$10,427,073	\$10,427,073
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$4,168	
Number of Homestead/Farmstead Properties	4800	4800
Median Assessed Value of Homestead Properties		\$25,458

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Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$8,652,675

Amount of Tax Relief for Homestead Exclusions \$703,186

Total Approx. Tax Revenue: \$9,355,861

Approx. Tax Levy for Tax Rate Calculation: \$10,425,293

Schuykill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$703,186	Lowering RE Tax Rate	\$0	\$703,186
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Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
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Amount of Tax Relief from State/Local Sources				\$703,186
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CODE

111 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>
chuykill	296,594,395	35.1500	10,425,293			89.00000%	
Totals:	296,594,395		10,425,293	- 703,186 =	9,722,107 X	89.00000% =	8,652,675

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		40,000
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	57,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	54,000
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			111,000
			94,000
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%	1,700,000
6152 Current Act 511 Occupation Taxes	285.7200	0.000	450,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.0000	4.5000	1,600,000
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			3,850,000
Total Act 511, Current Taxes			3,944,000
	Act 511 Tax Limit -->	671,416,477 X	12
		Market Value	Mills
			8,056,998
			(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> Schuylkill	34.0000	35.1500	3.39%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6144	Current Act 511 Trailer Taxes					3.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6152	Current Act 511 Occupation Taxes	285.72	285.720	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6154	Current Act 511 Amusement Taxes					3.4%				
6155	Current Act 511 Business Privilege Taxes	1	1.000	0.00%	Yes	3.4%	4.5	4.500	0.01%	Yes
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.4%				
6157	Current Act 511 Mercantile Taxes					3.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,714,157
1200 Special Programs - Elementary / Secondary	7,020,323
1300 Vocational Education	1,314,649
1400 Other Instructional Programs - Elementary / Secondary	462,281
1500 Nonpublic School Programs	25,000
Total Instruction	26,536,410
2000 Support Services	
2100 Support Services - Students	1,418,616
2200 Support Services - Instructional Staff	1,256,619
2300 Support Services - Administration	2,541,312
2400 Support Services - Pupil Health	523,838
2500 Support Services - Business	801,742
2600 Operation and Maintenance of Plant Services	4,413,294
2700 Student Transportation Services	1,359,370
2800 Support Services - Central	612,464
2900 Other Support Services	12,000
Total Support Services	12,939,255
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,140,209
3300 Community Services	87,600
Total Operation of Non-Instructional Services	1,227,809
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	963,384
5200 Interfund Transfers - Out	75,000
Total Other Expenditures and Financing Uses	1,038,384
Total Estimated Expenditures and Other Financing Uses	41,741,858

Description

	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,409,372
200 Personnel Services - Employee Benefits	6,277,215
300 Purchased Professional and Technical Services	426,075
400 Purchased Property Services	293,975
500 Other Purchased Services	1,747,126
600 Supplies	475,572
700 Property	75,287
800 Other Objects	9,535
Total Regular Programs - Elementary / Secondary	17,714,157
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,316,000
200 Personnel Services - Employee Benefits	2,331,507
300 Purchased Professional and Technical Services	1,071,574
400 Purchased Property Services	1,000
500 Other Purchased Services	216,489
600 Supplies	71,753
700 Property	3,700
800 Other Objects	8,300
Total Special Programs - Elementary / Secondary	7,020,323
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	266,244
200 Personnel Services - Employee Benefits	207,805
500 Other Purchased Services	816,500
600 Supplies	24,000
800 Other Objects	100
Total Vocational Education	1,314,649
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	109,357
200 Personnel Services - Employee Benefits	92,334
300 Purchased Professional and Technical Services	3,740
400 Purchased Property Services	400
500 Other Purchased Services	255,200
600 Supplies	1,250
Total Other Instructional Programs - Elementary / Secondary	462,281
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	25,000
Total Nonpublic School Programs	25,000
Total Instruction	26,536,410
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	752,782

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	589,885
300 Purchased Professional and Technical Services	20,175
400 Purchased Property Services	12,162
500 Other Purchased Services	17,200
600 Supplies	21,350
800 Other Objects	5,062
Total Support Services - Students	1,418,616
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	636,777
200 Personnel Services - Employee Benefits	408,673
300 Purchased Professional and Technical Services	55,500
400 Purchased Property Services	47,100
500 Other Purchased Services	17,450
600 Supplies	74,019
700 Property	14,700
800 Other Objects	2,400
Total Support Services - Instructional Staff	1,256,619
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,184,149
200 Personnel Services - Employee Benefits	847,511
300 Purchased Professional and Technical Services	360,064
400 Purchased Property Services	35,900
500 Other Purchased Services	50,100
600 Supplies	27,400
700 Property	15,500
800 Other Objects	20,688
Total Support Services - Administration	2,541,312
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	293,588
200 Personnel Services - Employee Benefits	203,544
300 Purchased Professional and Technical Services	2,700
400 Purchased Property Services	10,510
500 Other Purchased Services	2,900
600 Supplies	7,821
700 Property	2,150
800 Other Objects	625
Total Support Services - Pupil Health	523,838
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	417,461
200 Personnel Services - Employee Benefits	312,318
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	16,038
500 Other Purchased Services	10,300
600 Supplies	17,625
Total Support Services - Business	801,742

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,107,108
200 Personnel Services - Employee Benefits	880,646
300 Purchased Professional and Technical Services	75,500
400 Purchased Property Services	1,285,900
500 Other Purchased Services	235,600
600 Supplies	777,500
700 Property	48,040
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	4,413,294
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	692,393
200 Personnel Services - Employee Benefits	379,607
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	52,250
500 Other Purchased Services	41,100
600 Supplies	184,120
700 Property	1,400
800 Other Objects	1,500
Total Student Transportation Services	1,359,370
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	211,455
200 Personnel Services - Employee Benefits	151,188
300 Purchased Professional and Technical Services	29,783
400 Purchased Property Services	50,038
500 Other Purchased Services	49,000
600 Supplies	110,000
700 Property	11,000
Total Support Services - Central	612,464
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,000
Total Other Support Services	12,000
Total Support Services	12,939,255
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	631,860
200 Personnel Services - Employee Benefits	257,049
300 Purchased Professional and Technical Services	3,300
400 Purchased Property Services	5,250
500 Other Purchased Services	4,050
600 Supplies	232,700
700 Property	2,000
800 Other Objects	4,000
Total Student Activities	1,140,209

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<u>Description</u>	<u>Amount</u>
3300 Community Services	
100 Personnel Services - Salaries	35,500
200 Personnel Services - Employee Benefits	15,400
300 Purchased Professional and Technical Services	600
500 Other Purchased Services	6,600
600 Supplies	7,000
700 Property	2,500
800 Other Objects	20,000
Total Community Services	87,600
Total Operation of Non-Instructional Services	1,227,809
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	157,403
900 Other Uses of Funds	805,981
Total Debt Service / Other Expenditures and Financing Uses	963,384
5200 Interfund Transfers - Out	
900 Other Uses of Funds	75,000
Total Interfund Transfers - Out	75,000
Total Other Expenditures and Financing Uses	1,038,384
TOTAL EXPENDITURES	41,741,858

Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	3,712,000	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	800,000	400,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	11,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	600,000	500,000
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	5,123,000	2,410,000

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		

2016-2017 Final General Fund Budget (FDR-2020)

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Long-Term Investments06/30/2016 Estimate06/30/2017 Projection

Permanent Fund

Total Long-Term Investments**TOTAL CASH AND INVESTMENTS****5,123,000****2,410,000**

Long-Term Indebtedness

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable	6,590,000	6,200,000
0520 Extended-Term Financing Agreements Payable	3,000,000	2,600,000
0530 Lease-Purchase Obligations		1,523,931
0540 Accumulated Compensated Absences	985,000	980,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	\$10,575,000	\$11,303,931
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		

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

ong-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

\$10,575,000

\$11,303,931

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	\$10,575,000	\$11,303,931

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	978,008
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$978,008
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$978,008