

PDE-2028 – PRELIMINARY GENERAL FUND BUDGET

FISCAL YEAR 07/01/2016 – 06/30/2017

PENNSBURY SCHOOL DISTRICT

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/14/2016

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Joanne J Godzieba

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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	
Nonspendable Fund Balance	103,825
Restricted Fund Balance	
Committed Fund Balance	8,874,451
Assigned Fund Balance	
Unassigned Fund Balance	3,998,809
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>12,873,260</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	149,235,135
7000 Revenue from State Sources	46,103,441
8000 Revenue from Federal Sources	1,486,203
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>196,824,779</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>209,698,039</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	139,936,770
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	165,000
6150 Current Act 511 Taxes – Proportional Assessments	2,300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,808,365
6500 Earnings on Investments	120,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,050,000
6910 Rentals	500,000
6940 Tuition from Patrons	350,000
6990 Refunds and Other Miscellaneous Revenue	335,000
REVENUE FROM LOCAL SOURCES	149,235,135
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	14,933,211
7160 Tuition for Orphans Subsidy	140,000
7271 Special Education funds for School-Aged Pupils	5,114,000
7292 Pre-K Counts	433,500
7310 Transportation (Pupil and Nonpublic/CS)	2,100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	900,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	225,000
7340 State Property Tax Reduction Allocation	4,157,965
7501 PA Accountability Grants	322,000
7810 State Share of Social Security and Medicare Taxes	3,609,339
7820 State Share of Retirement Contributions	14,168,426
REVENUE FROM STATE SOURCES	46,103,441
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I – Improving the Academic Achievement of the Disadvantaged	627,753
8515 NCLB, Title II – Preparing, Training and Recruiting High Quality Teachers and Principals	259,955
8516 NCLB, Title III – Language Instruction for Limited English Proficient and Immigrant Students	38,495
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	60,000
REVENUE FROM FEDERAL SOURCES	1,486,203
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	196,824,779

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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:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
2
\$139,945,135
\$4,157,965
\$144,103,100
\$149,480,016
Bucks

Total

2015-16 Data

a. Assessed Value \$895,203,080 \$895,203,080
b. Real Estate Mills 157.8900

I. 2016-17 Data

c. 2014 STEB Market Value \$7,715,796,951 \$7,715,796,951
d. Assessed Value \$895,896,250 \$895,896,250
e. Assessed Value of New Constr/ Renov \$0 \$0

2015-16 Calculations

f. 2015-16 Tax Levy \$141,343,614 \$141,343,614
(a * b)

2016-17 Calculations

g. Percent of Total Market Value 100.00000% 100.00000%
II. h. Rebalanced 2015-16 Tax Levy \$141,343,614 \$141,343,614
(f Total * g)
i. Base Mills Subject to Index 157.8900
(h / a * 1000) if no reassessment
(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 96.30000% 96.30000%
k. Tax Levy Needed \$149,480,016 \$149,480,016
(Approx. Tax Levy * g)

I. 2016-17 Real Estate Tax Rate 166.8400
(k / d * 1000)

III. m. Tax Levy Generated by Mills \$149,471,330 \$149,471,330
(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$145,313,365
(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$139,936,770
(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:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
2
\$139,945,135
\$4,157,965
\$144,103,100
\$149,480,016

Bucks

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	161.6793	
q. Mills In Excess of Index (if $(l > p)$, $(l - p)$)	5.1607	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$144,847,879	\$144,847,879
IV. s. Millage Rate within Index? (if $l > p$ Then No)	No	
t. Tax Levy In Excess of Index (if $(m > r)$, $(m - r)$)	\$4,623,451	\$4,623,451
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$4,452,383	\$4,452,383

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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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:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$139,945,135
Amount of Tax Relief for Homestead Exclusions	<u>\$4,157,965</u>
Total Approx. Tax Revenue:	\$144,103,100
Approx. Tax Levy for Tax Rate Calculation:	\$149,480,016

Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,157,965	Lowering RE Tax Rate	\$0	\$4,157,965
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$4,157,965

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>
Bucks	895,896,250	166.8400	149,471,330			96.30000%	
Totals:	895,896,250		149,471,330	4,157,965 =	145,313,365 X	96.30000% =	139,936,770

	<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 <u>Current Act 511 Per Capita Taxes</u>	\$0.00	\$0.00	0
6142 <u>Current Act 511 Occupation Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6143 <u>Current Act 511 Local Services Taxes</u>	\$0.00	\$0.00	0
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	\$0.00	0
6145 <u>Current Act 511 Business Privilege Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6146 <u>Current Act 511 Mechanical Device Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments			0	0
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	<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 <u>Current Act 511 Earned Income Taxes</u>	0.000%	0.000%	0	0
6152 <u>Current Act 511 Occupation Taxes</u>	0.000	0.000	0	0
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	0.500%	0.000%	2,300,000	2,300,000
6154 <u>Current Act 511 Amusement Taxes</u>	0.000%	0.000%	0	0
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.000	0.000	0	0
6156 <u>Current Act 511 Mechanical Device Taxes – Percentage</u>	0.000%	0.000%	0	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.000	0.000	0	0
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments			2,300,000	2,300,000
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Total Act 511, Current Taxes				2,300,000
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Act 511 Tax Limit -->	7,715,796,951 X	12	92,589,563
	Market Value	Mills	(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> Bucks	157.8900	166.8400	5.67%	No	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					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					2.4%				
6152	Current Act 511 Occupation Taxes					2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	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					2.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	81,677,965
1200 Special Programs - Elementary / Secondary	35,636,231
1300 Vocational Education	7,342,557
1400 Other Instructional Programs - Elementary / Secondary	1,209,050
1500 Nonpublic School Programs	5,075
1800 Pre-Kindergarten	433,500
Total Instruction	126,304,378
2000 Support Services	
2100 Support Services - Students	7,153,169
2200 Support Services - Instructional Staff	4,715,737
2300 Support Services - Administration	10,545,356
2400 Support Services - Pupil Health	2,932,159
2500 Support Services - Business	2,290,737
2600 Operation and Maintenance of Plant Services	15,342,570
2700 Student Transportation Services	8,747,405
2800 Support Services - Central	2,773,584
2900 Other Support Services	123,000
Total Support Services	54,623,717
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,271,381
3300 Community Services	182,348
Total Operation of Non-Instructional Services	1,453,729
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	15,942,955
Total Other Expenditures and Financing Uses	15,942,955
Total Estimated Expenditures and Other Financing Uses	198,324,779

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	48,045,932
200 Personnel Services - Employee Benefits	27,140,566
300 Purchased Professional and Technical Services	924,064
400 Purchased Property Services	332,700
500 Other Purchased Services	2,861,716
600 Supplies	2,283,853
700 Property	78,653
800 Other Objects	10,481
Total Regular Programs - Elementary / Secondary	81,677,965
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	17,186,597
200 Personnel Services - Employee Benefits	9,257,276
300 Purchased Professional and Technical Services	4,646,173
400 Purchased Property Services	4,000
500 Other Purchased Services	4,024,849
600 Supplies	515,607
700 Property	1,729
Total Special Programs - Elementary / Secondary	35,636,231
1300 Vocational Education	
100 Personnel Services - Salaries	1,276,807
200 Personnel Services - Employee Benefits	721,315
300 Purchased Professional and Technical Services	26,800
400 Purchased Property Services	12,358
500 Other Purchased Services	5,263,992
600 Supplies	41,135
800 Other Objects	150
Total Vocational Education	7,342,557
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	666,267
200 Personnel Services - Employee Benefits	359,425
300 Purchased Professional and Technical Services	73,758
400 Purchased Property Services	375
500 Other Purchased Services	107,000
600 Supplies	2,225
Total Other Instructional Programs - Elementary / Secondary	1,209,050
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	5,075
Total Nonpublic School Programs	5,075
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	150,335
200 Personnel Services - Employee Benefits	74,500

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	11,496
400 Purchased Property Services	19,920
500 Other Purchased Services	4,736
600 Supplies	40,867
700 Property	3,000
800 Other Objects	128,646
Total Pre-Kindergarten	433,500
Total Instruction	126,304,378
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	4,394,828
200 Personnel Services - Employee Benefits	2,510,426
300 Purchased Professional and Technical Services	58,750
400 Purchased Property Services	8,500
500 Other Purchased Services	12,250
600 Supplies	167,840
800 Other Objects	575
Total Support Services - Students	7,153,169
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,974,299
200 Personnel Services - Employee Benefits	1,136,102
300 Purchased Professional and Technical Services	74,670
400 Purchased Property Services	576,234
500 Other Purchased Services	92,059
600 Supplies	442,865
700 Property	415,000
800 Other Objects	4,508
Total Support Services - Instructional Staff	4,715,737
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,841,701
200 Personnel Services - Employee Benefits	3,451,067
300 Purchased Professional and Technical Services	804,450
400 Purchased Property Services	70,600
500 Other Purchased Services	51,580
600 Supplies	74,208
700 Property	8,270
800 Other Objects	243,480
Total Support Services - Administration	10,545,356
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,515,396
200 Personnel Services - Employee Benefits	833,014
300 Purchased Professional and Technical Services	541,513
400 Purchased Property Services	1,550
500 Other Purchased Services	1,200
600 Supplies	33,080

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<u>Description</u>	<u>Amount</u>
700 Property	6,406
Total Support Services - Pupil Health	2,932,159
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,146,295
200 Personnel Services - Employee Benefits	685,076
300 Purchased Professional and Technical Services	40,390
400 Purchased Property Services	142,157
500 Other Purchased Services	91,971
600 Supplies	181,128
700 Property	2,200
800 Other Objects	1,520
Total Support Services - Business	2,290,737
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	6,504,483
200 Personnel Services - Employee Benefits	3,646,737
300 Purchased Professional and Technical Services	111,800
400 Purchased Property Services	901,852
500 Other Purchased Services	847,122
600 Supplies	3,322,991
700 Property	7,085
800 Other Objects	500
Total Operation and Maintenance of Plant Services	15,342,570
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,684,415
200 Personnel Services - Employee Benefits	2,057,918
300 Purchased Professional and Technical Services	78,000
400 Purchased Property Services	68,241
500 Other Purchased Services	1,686,940
600 Supplies	971,655
700 Property	200,000
800 Other Objects	236
Total Student Transportation Services	8,747,405
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,393,891
200 Personnel Services - Employee Benefits	790,174
300 Purchased Professional and Technical Services	434,270
400 Purchased Property Services	46,611
500 Other Purchased Services	2,404
600 Supplies	89,084
700 Property	17,000
800 Other Objects	150
Total Support Services - Central	2,773,584
2900 <u>Other Support Services</u>	
500 Other Purchased Services	123,000
Total Other Support Services	123,000

<u>Description</u>	<u>Amount</u>
Total Support Services	54,623,717
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	665,567
200 Personnel Services - Employee Benefits	262,729
300 Purchased Professional and Technical Services	68,997
400 Purchased Property Services	59,659
500 Other Purchased Services	26,571
600 Supplies	153,200
700 Property	9,658
800 Other Objects	25,000
Total Student Activities	1,271,381
3300 Community Services	
300 Purchased Professional and Technical Services	176,000
600 Supplies	6,348
Total Community Services	182,348
Total Operation of Non-Instructional Services	1,453,729
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	7,572,507
900 Other Uses of Funds	8,370,448
Total Debt Service / Other Expenditures and Financing Uses	15,942,955
Total Other Expenditures and Financing Uses	15,942,955
TOTAL EXPENDITURES	198,324,779

<u>Cash and Short-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	33,000,000	32,000,000
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		
Other Capital Projects Fund	40,000,000	20,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds	80,000	80,000
Internal Service Fund		
Private Purpose Trust Fund	30,000	30,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	800,000	800,000
Permanent Fund		
Total Cash and Short-Term Investments	73,910,000	52,910,000

<u>Long-Term Investments</u>	<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		

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Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

<u>Total Long-Term Investments</u>		
TOTAL CASH AND INVESTMENTS	73,910,000	52,910,000

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable	185,435,000	176,415,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,600,000	2,500,000
0550 Authority Lease Obligations	2,400,118	1,637,476
0560 Other Post-Employment Benefits (OPEB)	2,000,000	2,100,000
0599 Other Long-Term Liabilities		
Total General Fund	192,435,118	182,652,476
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

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	192,435,118	182,652,476

<u>Short-Term Payables</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	571,000	380,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	571,000	571,000
TOTAL INDEBTEDNESS	193,006,118	183,032,476

Account Description	Amounts
0830 Committed Fund Balance	7,474,451
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,898,809
Total Ending Fund Balance - Committed, Assigned, and Unassigned	11,373,260
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	11,373,260