

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

James D Fink

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Extn :

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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	809,458
Restricted Fund Balance	1,614,673
Committed Fund Balance	4,000,000
Assigned Fund Balance	2,627,900
Unassigned Fund Balance	8,123,900
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>14,751,800</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	117,438,610
7000 Revenue from State Sources	28,569,502
8000 Revenue from Federal Sources	639,290
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>146,647,402</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>161,399,202</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	98,276,871
6112 Interim Real Estate Taxes	900,000
6113 Public Utility Realty Taxes	125,000
6114 Payments in Lieu of Current Taxes – State / Local	1,665,000
6140 Current Act 511 Taxes – Flat Rate Assessments	143,423
6150 Current Act 511 Taxes – Proportional Assessments	11,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,000,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	367,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,676,816
6910 Rentals	375,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	54,500
6990 Refunds and Other Miscellaneous Revenue	150,000
REVENUE FROM LOCAL SOURCES	117,438,610
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,782,531
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	2,622,569
7310 Transportation (Pupil and Nonpublic/CS)	1,830,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,066,109
7330 Health Services (Medical, Dental, Nurse, Act 25)	165,000
7340 State Property Tax Reduction Allocation	2,387,230
7501 PA Accountability Grants	321,956
7810 State Share of Social Security and Medicare Taxes	2,314,756
7820 State Share of Retirement Contributions	8,928,851
REVENUE FROM STATE SOURCES	28,569,502
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I – Improving the Academic Achievement of the Disadvantaged	233,616
8515 NCLB, Title II – Preparing, Training and Recruiting High Quality Teachers and Principals	105,674
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
REVENUE FROM FEDERAL SOURCES	639,290
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	146,647,402

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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

Section 672.1 Method Choice: (a)(3)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$98,279,718

Amount of Tax Relief for Homestead Exclusions

\$2,387,230

Total Approx. Tax Revenue:

\$100,666,948

Approx. Tax Levy for Tax Rate Calculation:

\$104,954,249

Chester

Montgomery

Total

2015-16 Data

a. Assessed Value

\$116,573,380

\$3,672,887,367

\$3,789,460,747

b. Real Estate Mills

26.0610

26.0610

26.0610

I. 2016-17 Data

c. 2014 STEB Market Value

\$165,110,825

\$5,628,626,421

\$5,793,737,246

d. Assessed Value

\$116,080,940

\$3,734,353,013

\$3,850,433,953

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2015-16 Calculations

f. 2015-16 Tax Levy

\$3,038,019

\$95,719,118

\$98,757,137

(a * b)

II. 2016-17 Calculations

g. Percent of Total Market Value

2.84982%

97.15018%

100.00000%

h. Rebalanced 2015-16 Tax Levy

\$98,757,137

(f Total * g)

i. Base Mills Subject to Index

26.0610

26.0610

26.0610

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

95.82000%

95.82000%

95.82000%

k. Tax Levy Needed

\$104,954,249

(Approx. Tax Levy * g)

I. 2016-17 Real Estate Tax Rate

27.2570

27.2570

27.2570

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$3,164,018

\$101,787,260

\$104,951,278

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$102,564,048

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$98,276,871

(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:	Revenue	Section 672.1 Method Choice: (a)(3)	
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$98,279,718		
Amount of Tax Relief for Homestead Exclusions	<u>\$2,387,230</u>		
Total Approx. Tax Revenue:	\$100,666,948		
Approx. Tax Levy for Tax Rate Calculation:	\$104,954,249		

	Chester	Montgomery	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	26.6865	26.6865	26.6865
q. Mills In Excess of Index (if l > p), (l - p))	0.5705	0.5705	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,097,794	\$99,656,812	\$102,754,606
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$66,224	\$2,130,448	\$2,196,672
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$63,456	\$2,041,395	\$2,104,851

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$0	\$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	Section 672.1 Method Choice:	(a)(3)
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$98,279,718		
Amount of Tax Relief for Homestead Exclusions	<u>\$2,387,230</u>		
Total Approx. Tax Revenue:	\$100,666,948		
Approx. Tax Levy for Tax Rate Calculation:	\$104,954,249		

	Chester	Montgomery		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,387,230	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$2,387,230

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>
Chester	116,080,940	27.2570	3,164,018			95.82000%	
Montgomery	3,734,353,013	27.2570	101,787,260			95.82000%	
Totals:	3,850,433,953		104,951,278	- 2,387,230 =	102,564,048 X	95.82000% =	98,276,871

	<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	143,423
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			143,423
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%	9,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,700,000
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	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			11,500,000
Total Act 511, Current Taxes			11,643,423
Act 511 Tax Limit -->		5,793,737,246 X	12
		Market Value	Mills
			69,524,847
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u>									
	Chester	26.0610	27.2570	4.59%	No	2.4%				
	Montgomery	26.0610	27.2570	4.59%	No	2.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$0.00	-100.00%	Yes	2.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	-100.00%	Yes	2.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$0.00	-100.00%	Yes	2.4%				
6143	Current Act 511 Local Services Taxes	\$0.00	\$5.00	New	No	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					2.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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	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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	59,710,887
1200 Special Programs - Elementary / Secondary	27,282,253
1300 Vocational Education	2,730,474
1400 Other Instructional Programs - Elementary / Secondary	3,675
Total Instruction	89,727,289
2000 Support Services	
2100 Support Services - Students	5,376,827
2200 Support Services - Instructional Staff	4,673,009
2300 Support Services - Administration	7,316,224
2400 Support Services - Pupil Health	2,144,779
2500 Support Services - Business	996,720
2600 Operation and Maintenance of Plant Services	12,321,090
2700 Student Transportation Services	8,002,567
2800 Support Services - Central	3,003,401
2900 Other Support Services	117,285
Total Support Services	43,951,902
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,177,520
3300 Community Services	58,804
Total Operation of Non-Instructional Services	2,236,324
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	13,984,739
5200 Interfund Transfers - Out	450,000
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	14,734,739
Total Estimated Expenditures and Other Financing Uses	150,650,254

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	32,426,529
200 Personnel Services - Employee Benefits	19,413,262
300 Purchased Professional and Technical Services	1,663,161
400 Purchased Property Services	1,385,329
500 Other Purchased Services	2,208,917
600 Supplies	1,826,766
700 Property	782,198
800 Other Objects	4,725
Total Regular Programs - Elementary / Secondary	59,710,887
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,442,368
200 Personnel Services - Employee Benefits	8,944,724
300 Purchased Professional and Technical Services	2,439,453
500 Other Purchased Services	3,175,358
600 Supplies	169,995
700 Property	108,150
800 Other Objects	2,205
Total Special Programs - Elementary / Secondary	27,282,253
1300 Vocational Education	
500 Other Purchased Services	1,500,703
800 Other Objects	1,229,771
Total Vocational Education	2,730,474
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	3,675
Total Other Instructional Programs - Elementary / Secondary	3,675
Total Instruction	89,727,289
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,035,948
200 Personnel Services - Employee Benefits	1,959,873
300 Purchased Professional and Technical Services	160,125
500 Other Purchased Services	6,694
600 Supplies	169,509
800 Other Objects	44,678
Total Support Services - Students	5,376,827
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,606,094
200 Personnel Services - Employee Benefits	1,564,529
300 Purchased Professional and Technical Services	129,633
400 Purchased Property Services	22,406
500 Other Purchased Services	8,631

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<u>Description</u>	<u>Amount</u>
600 Supplies	330,065
700 Property	1,136
800 Other Objects	10,515
Total Support Services - Instructional Staff	4,673,009
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,020,103
200 Personnel Services - Employee Benefits	2,371,913
300 Purchased Professional and Technical Services	635,761
400 Purchased Property Services	420
500 Other Purchased Services	198,845
600 Supplies	39,937
800 Other Objects	49,245
Total Support Services - Administration	7,316,224
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	757,718
200 Personnel Services - Employee Benefits	579,820
300 Purchased Professional and Technical Services	746,750
400 Purchased Property Services	210
600 Supplies	60,281
Total Support Services - Pupil Health	2,144,779
2500 Support Services - Business	
100 Personnel Services - Salaries	574,380
200 Personnel Services - Employee Benefits	381,810
300 Purchased Professional and Technical Services	7,350
400 Purchased Property Services	4,725
500 Other Purchased Services	23,625
600 Supplies	3,780
800 Other Objects	1,050
Total Support Services - Business	996,720
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,795,918
200 Personnel Services - Employee Benefits	2,151,213
300 Purchased Professional and Technical Services	93,660
400 Purchased Property Services	5,597,944
500 Other Purchased Services	389,642
600 Supplies	1,168,655
700 Property	110,250
800 Other Objects	13,808
Total Operation and Maintenance of Plant Services	12,321,090
2700 Student Transportation Services	
100 Personnel Services - Salaries	122,839
200 Personnel Services - Employee Benefits	91,206
300 Purchased Professional and Technical Services	5,250
400 Purchased Property Services	5,250
500 Other Purchased Services	7,777,166

<u>Description</u>	<u>Amount</u>
600 Supplies	593
800 Other Objects	263
Total Student Transportation Services	8,002,567
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,320,316
200 Personnel Services - Employee Benefits	888,112
300 Purchased Professional and Technical Services	131,787
400 Purchased Property Services	93,794
500 Other Purchased Services	186,118
600 Supplies	381,594
800 Other Objects	1,680
Total Support Services - Central	3,003,401
2900 <u>Other Support Services</u>	
500 Other Purchased Services	117,285
Total Other Support Services	117,285
Total Support Services	43,951,902
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,223,278
200 Personnel Services - Employee Benefits	430,416
300 Purchased Professional and Technical Services	82,450
400 Purchased Property Services	72,881
500 Other Purchased Services	209,892
600 Supplies	66,465
700 Property	61,950
800 Other Objects	30,188
Total Student Activities	2,177,520
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	13,396
500 Other Purchased Services	158
600 Supplies	5,250
Total Community Services	58,804
Total Operation of Non-Instructional Services	2,236,324
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	13,984,739
Total Debt Service / Other Expenditures and Financing Uses	13,984,739
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	450,000
Total Interfund Transfers - Out	450,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	14,734,739
TOTAL EXPENDITURES	150,650,254

Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	8,123,900	4,109,817
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	12,164,325	12,564,325
Other Capital Projects Fund		
Debt Service Fund	8,062,900	8,062,900
Food Service / Cafeteria Operations Fund	126,855	126,855
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	8,630,517	8,630,517
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	37,108,497	33,494,414

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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<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	37,108,497	33,494,414

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund		
0510 Bonds Payable	110,809,975	100,201,900
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 General Fund	110,809,975	100,201,900

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

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
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	110,809,975	100,201,900

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	110,809,975	100,201,900

Account Description	Amounts
0830 Committed Fund Balance	4,011,152
0840 Assigned Fund Balance	2,627,979
0850 Unassigned Fund Balance	4,109,817
Total Ending Fund Balance - Committed, Assigned, and Unassigned	10,748,948
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	11,048,948