

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/30/2016


 President of the Board - Original Signature Required

6/30/2016
Date


 Secretary of the Board - Original Signature Required

6/30/2016
Date


 Chief School Administrator - Original Signature Required

6/30/2016
Date

Eileen M Navish

Contact Person

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Telephone

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Extension

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Email Address

FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Belle Vernon Area SD	County : Westmoreland	AUN Number : 107650603
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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 5-31-2016
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Belle Vernon Area SD	COUNTY : Westmoreland	AUN : 107650603
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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%

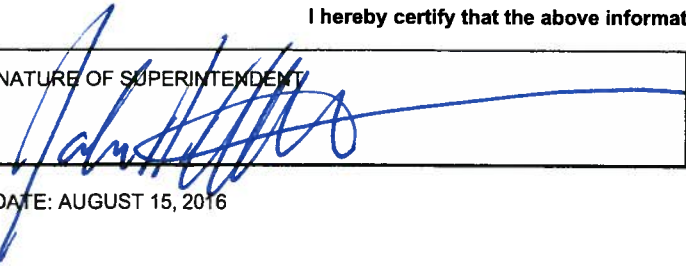
Did you raise property taxes in SY 2016-2017 (compared to 2015-2016)? Yes
No

If yes, see information below, taken from the 2016-2017 General Fund Budget.

Total Budgeted Expenditures	\$35942528
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 	DATE 6/30/2016
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DUE DATE: AUGUST 15, 2016

<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	1,045,058
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	132,406
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>132,406</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,281,527
7000 Revenue from State Sources	16,795,264
8000 Revenue from Federal Sources	733,331
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>35,810,122</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>35,942,528</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,332,363
6112 Interim Real Estate Taxes	50,266
6113 Public Utility Realty Taxes	19,744
6114 Payments in Lieu of Current Taxes - State / Local	24,998
6120 Current Per Capita Taxes, Section 679	41,532
6140 Current Act 511 Taxes - Flat Rate Assessments	71,981
6150 Current Act 511 Taxes - Proportional Assessments	3,254,104
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,015,401
6500 Earnings on Investments	5,061
6800 Revenues from Intermediary Sources / Pass-Through Funds	403,332
6910 Rentals	10,240
6990 Refunds and Other Miscellaneous Revenue	52,505
REVENUE FROM LOCAL SOURCES	18,281,527
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,688,467
7160 Tuition for Orphans Subsidy	12,479
7271 Special Education funds for School-Aged Pupils	1,612,615
7310 Transportation (Pupil and Nonpublic/CS)	965,953
7330 Health Services (Medical, Dental, Nurse, Act 25)	46,375
7340 State Property Tax Reduction Allocation	942,568
7505 Ready to Learn Block Grant	444,877
7810 State Share of Social Security and Medicare Taxes	628,570
7820 State Share of Retirement Contributions	2,453,360
REVENUE FROM STATE SOURCES	16,795,264
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	494,589
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	138,742
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	733,331
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	35,810,122

AUN: 107650603 Belle Vernon Area SD

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

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Act 1 Index (current): 3.3%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$13,334,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$942,568</u>		
Total Approx. Tax Revenue:	\$14,276,568		
Approx. Tax Levy for Tax Rate Calculation:	\$15,512,575		

	Fayette	Westmoreland	Total
<hr/>			
2015-16 Data			
a. Assessed Value	\$161,175,640	\$156,405,300	\$317,580,940
b. Real Estate Mills	18.4600	76.3600	
I. 2016-17 Data			
c. 2014 STEB Market Value	\$188,056,743	\$772,802,891	\$960,859,634
d. Assessed Value	\$161,026,240	\$157,438,690	\$318,464,930
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2015-16 Calculations			
f. 2015-16 Tax Levy	\$2,975,302	\$11,943,109	\$14,918,411
(a * b)			
2016-17 Calculations			
g. Percent of Total Market Value	19.57172%	80.42828%	100.00000%
II. h. Rebalanced 2015-16 Tax Levy	\$2,919,790	\$11,998,621	\$14,918,411
(f Total * g)			
i. Base Mills Subject to Index	18.4600	76.7149	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	84.76490%	93.15980%	91.51677%
k. Tax Levy Needed	\$3,036,078	\$12,476,497	\$15,512,575
(Approx. Tax Levy * g)			
I. 2016-17 Real Estate Tax Rate	18.8500	79.2400	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$3,035,345	\$12,475,442	\$15,510,787
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$14,568,219
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$13,332,363
(n * Est. Pct. Collection)			

AUN: 107650603 Belle Vernon Area SD

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

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Page - 2 of 3

Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$13,334,000

Amount of Tax Relief for Homestead Exclusions

\$942,568

Total Approx. Tax Revenue:

\$14,276,568

Approx. Tax Levy for Tax Rate Calculation:

\$15,512,575

	Fayette	Westmoreland	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	19.0691	79.2464	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,070,625	\$12,476,449	\$15,547,074
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$8,870	\$2,110	
Number of Homestead/Farmstead Properties	1641	4013	5654
Median Assessed Value of Homestead Properties			\$18,094

Act 1 Index (current): 3.3%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$13,334,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$942,568</u>			
Total Approx. Tax Revenue:	\$14,276,568			
Approx. Tax Levy for Tax Rate Calculation:	\$15,512,575			

Fayette	Westmoreland	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$942,568	Lowering RE Tax Rate	\$0	\$942,568
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$942,568

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>
Fayette	161,026,240	18.8500	3,035,345			84.76490%	
Westmoreland	157,438,690	79.2400	12,475,442			93.15980%	
Totals:	318,464,930		15,510,787	- 942,568 =	14,568,219 X	91.51677% =	13,332,363

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		41,532
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	41,532
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	30,449
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			71,981
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%	2,174,352
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	245,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.0000	0.000	241,802
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.5000	0.000	592,950
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			3,254,104
Total Act 511, Current Taxes			3,326,085
Act 511 Tax Limit -->		960,859,634 X	12
		Market Value	Mills
			11,530,316
			(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>									
	Fayette	18.4600	18.8500	2.12%	Yes	3.3%				
	Westmoreland	76.7149	79.2400	3.30%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6144	Current Act 511 Trailer Taxes					3.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6152	Current Act 511 Occupation Taxes					3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6154	Current Act 511 Amusement Taxes					3.3%				
6155	Current Act 511 Business Privilege Taxes	1	1.000	0.00%	Yes	3.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.3%				
6157	Current Act 511 Mercantile Taxes	0.5	0.500	0.00%	Yes	3.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,198,686
1200 Special Programs - Elementary / Secondary	4,485,207
1300 Vocational Education	1,032,444
1400 Other Instructional Programs - Elementary / Secondary	18,874
1500 Nonpublic School Programs	13,786
Total Instruction	21,748,997
2000 Support Services	
2100 Support Services - Students	1,188,968
2200 Support Services - Instructional Staff	558,520
2300 Support Services - Administration	3,122,248
2400 Support Services - Pupil Health	474,106
2500 Support Services - Business	480,136
2600 Operation and Maintenance of Plant Services	2,881,696
2700 Student Transportation Services	1,786,940
2900 Other Support Services	19,150
Total Support Services	10,511,764
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,136,014
Total Operation of Non-Instructional Services	1,136,014
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	501,458
Total Facilities Acquisition, Construction and Improvement Services	501,458
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,044,295
Total Other Expenditures and Financing Uses	2,044,295
Total Estimated Expenditures and Other Financing Uses	35,942,528

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,911,093
200 Personnel Services - Employee Benefits	4,751,473
300 Purchased Professional and Technical Services	21,829
400 Purchased Property Services	81,526
500 Other Purchased Services	959,676
600 Supplies	434,069
700 Property	33,006
800 Other Objects	6,014
Total Regular Programs - Elementary / Secondary	16,198,686
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,169,571
200 Personnel Services - Employee Benefits	950,404
300 Purchased Professional and Technical Services	1,893,052
400 Purchased Property Services	500
500 Other Purchased Services	389,448
600 Supplies	65,266
700 Property	13,320
800 Other Objects	3,646
Total Special Programs - Elementary / Secondary	4,485,207
1300 Vocational Education	
100 Personnel Services - Salaries	357,049
200 Personnel Services - Employee Benefits	226,353
400 Purchased Property Services	725
500 Other Purchased Services	430,675
600 Supplies	17,642
Total Vocational Education	1,032,444
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,000
200 Personnel Services - Employee Benefits	3,874
Total Other Instructional Programs - Elementary / Secondary	18,874
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	13,786
Total Nonpublic School Programs	13,786
Total Instruction	21,748,997
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	632,062
200 Personnel Services - Employee Benefits	432,195
300 Purchased Professional and Technical Services	16,823
400 Purchased Property Services	3,300
500 Other Purchased Services	38,590

<u>Description</u>	<u>Amount</u>
600 Supplies	64,592
800 Other Objects	1,406
Total Support Services - Students	1,188,968
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	329,845
200 Personnel Services - Employee Benefits	175,353
300 Purchased Professional and Technical Services	550
400 Purchased Property Services	550
500 Other Purchased Services	3,850
600 Supplies	47,772
800 Other Objects	600
Total Support Services - Instructional Staff	558,520
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,410,813
200 Personnel Services - Employee Benefits	882,203
300 Purchased Professional and Technical Services	128,155
400 Purchased Property Services	88,804
500 Other Purchased Services	242,215
600 Supplies	172,712
700 Property	169,000
800 Other Objects	28,346
Total Support Services - Administration	3,122,248
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	259,026
200 Personnel Services - Employee Benefits	196,890
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	316
500 Other Purchased Services	616
600 Supplies	8,258
Total Support Services - Pupil Health	474,106
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	232,218
200 Personnel Services - Employee Benefits	145,868
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	78,212
500 Other Purchased Services	7,900
600 Supplies	9,444
800 Other Objects	1,994
Total Support Services - Business	480,136
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	882,096
200 Personnel Services - Employee Benefits	801,172
300 Purchased Professional and Technical Services	15,200
400 Purchased Property Services	422,489
500 Other Purchased Services	116,095

<u>Description</u>	<u>Amount</u>
600 Supplies	611,556
700 Property	32,888
800 Other Objects	200
Total Operation and Maintenance of Plant Services	2,881,696
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	738,530
200 Personnel Services - Employee Benefits	653,319
300 Purchased Professional and Technical Services	2,325
400 Purchased Property Services	21,800
500 Other Purchased Services	114,275
600 Supplies	256,216
800 Other Objects	475
Total Student Transportation Services	1,786,940
2900 <u>Other Support Services</u>	
500 Other Purchased Services	19,150
Total Other Support Services	19,150
Total Support Services	10,511,764
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	580,106
200 Personnel Services - Employee Benefits	253,147
300 Purchased Professional and Technical Services	62,875
400 Purchased Property Services	32,309
500 Other Purchased Services	39,900
600 Supplies	133,254
700 Property	14,908
800 Other Objects	19,515
Total Student Activities	1,136,014
Total Operation of Non-Instructional Services	1,136,014
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	501,458
Total Facilities Acquisition, Construction and Improvement Services	501,458
Total Facilities Acquisition, Construction and Improvement Services	501,458
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	864,295
900 Other Uses of Funds	1,180,000
Total Debt Service / Other Expenditures and Financing Uses	2,044,295
Total Other Expenditures and Financing Uses	2,044,295
TOTAL EXPENDITURES	35,942,528

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	100	100
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	28,208	26,208
Investment Trust Fund		
Pension Trust Fund	422,078	422,078
Activity Fund	88,978	88,978
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	539,364	537,364

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

539,364

537,364

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	27,480,627	26,315,627
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	18,303	
0540 Accumulated Compensated Absences	103,156	103,156
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$27,602,086	\$26,418,783
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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

\$27,602,086

\$26,418,783

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	1,193,201	1,193,201
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	\$1,193,201	\$1,193,201
TOTAL INDEBTEDNESS	\$28,795,287	\$27,611,984

Account Description	Amounts
0810 Nonspendable Fund Balance	1,045,058
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	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,045,058