

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Central Bucks SD	County : Bucks	AUN Number : 122092102
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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 4-26-16
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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 : Central Bucks SD	COUNTY : Bucks	AUN : 122092102
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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	\$318775592
Ending Unassigned Fund Balance	\$10438745
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.3%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT <i>John J. Kopulec</i>	DATE <i>6/16/16</i>
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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	5,000,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	11,819,434
0850 Unassigned Fund Balance	12,432,248
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>24,251,682</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	253,445,163
7000 Revenue from State Sources	63,214,429
8000 Revenue from Federal Sources	2,116,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>318,775,592</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>343,027,274</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	212,302,642
6112 Interim Real Estate Taxes	1,850,000
6113 Public Utility Realty Taxes	242,000
6150 Current Act 511 Taxes - Proportional Assessments	28,775,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,550,000
6500 Earnings on Investments	355,000
6700 Revenues from LEA Activities	350,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,500,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	425,000
6940 Tuition from Patrons	565,000
6960 Services Provided Other Local Governmental Units / LEAs	4,500
6980 Revenue from Community Services Activities	3,415,000
6990 Refunds and Other Miscellaneous Revenue	61,021
REVENUE FROM LOCAL SOURCES	253,445,163
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	17,088,791
7160 Tuition for Orphans Subsidy	250,000
7271 Special Education funds for School-Aged Pupils	7,300,000
7310 Transportation (Pupil and Nonpublic/CS)	3,282,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	741,279
7330 Health Services (Medical, Dental, Nurse, Act 25)	375,000
7340 State Property Tax Reduction Allocation	6,042,074
7810 State Share of Social Security and Medicare Taxes	5,491,561
7820 State Share of Retirement Contributions	22,643,224
REVENUE FROM STATE SOURCES	63,214,429
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	595,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	283,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	43,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,150,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	45,000
REVENUE FROM FEDERAL SOURCES	2,116,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	318,775,592

Act 1 Index (current): 2.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$212,302,642
Amount of Tax Relief for Homestead Exclusions	<u>\$6,044,858</u>
Total Approx. Tax Revenue:	\$218,347,500
Approx. Tax Levy for Tax Rate Calculation:	\$224,413,340

Bucks Total

2015-16 Data		
a. Assessed Value	\$1,790,763,039	\$1,790,763,039
b. Real Estate Mills	124.1000	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$15,038,198,731	\$15,038,198,731
d. Assessed Value	\$1,808,326,670	\$1,808,326,670
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$222,233,693	\$222,233,693
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2015-16 Tax Levy	\$222,233,693	\$222,233,693
(f Total * g)		
i. Base Mills Subject to Index	124.1000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.22220%	97.22220%
k. Tax Levy Needed	\$224,413,340	\$224,413,340
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	124.1000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$224,413,340	\$224,413,340
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$218,368,482
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$212,302,642
(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:

Approx. Tax Revenue from RE Taxes:	\$212,302,642
Amount of Tax Relief for Homestead Exclusions	<u>\$6,044,858</u>
Total Approx. Tax Revenue:	\$218,347,500
Approx. Tax Levy for Tax Rate Calculation:	\$224,413,340

Bucks	Total
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Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	127.0784	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$229,799,260	\$229,799,260
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 * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$1,610	
Number of Homestead/Farmstead Properties	30253	30253
Median Assessed Value of Homestead Properties		\$37,210

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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:	Rate
Approx. Tax Revenue from RE Taxes:	\$212,302,642
Amount of Tax Relief for Homestead Exclusions	<u>\$6,044,858</u>
Total Approx. Tax Revenue:	\$218,347,500
Approx. Tax Levy for Tax Rate Calculation:	\$224,413,340
	Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,042,074	Lowering RE Tax Rate	\$0	\$6,042,074
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,784			\$2,784
Amount of Tax Relief from State/Local Sources				<u>\$6,044,858</u>

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	1,808,326,670	124.1000	224,413,340			97.22220%	
Totals:	1,808,326,670		224,413,340	6,044,858	218,368,482	97.22220%	212,302,642

	<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>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			0	0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	24,591,250	23,875,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	4,900,000	4,900,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			29,491,250	28,775,000
Total Act 511, Current Taxes				28,775,000
Act 511 Tax Limit -->		15,038,198,731	12	180,458,385
		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	124.1000	124.1000	0.00%	Yes	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	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	130,858,417
1200 Special Programs - Elementary / Secondary	40,939,035
1300 Vocational Education	4,780,015
1400 Other Instructional Programs - Elementary / Secondary	4,448,678
Total Instruction	181,026,145
2000 Support Services	
2100 Support Services - Students	13,213,513
2200 Support Services - Instructional Staff	11,032,098
2300 Support Services - Administration	14,572,312
2400 Support Services - Pupil Health	3,873,532
2500 Support Services - Business	1,720,611
2600 Operation and Maintenance of Plant Services	24,984,653
2700 Student Transportation Services	19,863,885
2800 Support Services - Central	2,827,153
2900 Other Support Services	235,000
Total Support Services	92,322,757
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,895,695
3300 Community Services	3,462,801
Total Operation of Non-Instructional Services	7,358,496
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	16,068,194
5200 Interfund Transfers - Out	22,000,000
Total Other Expenditures and Financing Uses	38,068,194
Total Estimated Expenditures and Other Financing Uses	318,775,592

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	82,517,292
200 Personnel Services - Employee Benefits	45,150,313
300 Purchased Professional and Technical Services	40,622
400 Purchased Property Services	759,658
500 Other Purchased Services	65,650
600 Supplies	2,054,813
700 Property	255,529
800 Other Objects	14,540
Total Regular Programs - Elementary / Secondary	130,858,417
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,414,766
200 Personnel Services - Employee Benefits	13,821,953
300 Purchased Professional and Technical Services	3,360,500
400 Purchased Property Services	5,000
500 Other Purchased Services	1,060,323
600 Supplies	203,243
700 Property	72,250
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	40,939,035
1300 <u>Vocational Education</u>	
500 Other Purchased Services	4,780,015
Total Vocational Education	4,780,015
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	557,310
200 Personnel Services - Employee Benefits	264,868
300 Purchased Professional and Technical Services	85,500
500 Other Purchased Services	3,534,000
600 Supplies	7,000
Total Other Instructional Programs - Elementary / Secondary	4,448,678
Total Instruction	181,026,145
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	8,151,020
200 Personnel Services - Employee Benefits	4,880,947
300 Purchased Professional and Technical Services	101,450
400 Purchased Property Services	1,000
500 Other Purchased Services	1,716
600 Supplies	77,380
Total Support Services - Students	13,213,513
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	6,306,790

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	3,752,574
300 Purchased Professional and Technical Services	31,800
400 Purchased Property Services	82,750
500 Other Purchased Services	239,660
600 Supplies	522,360
700 Property	94,574
800 Other Objects	1,590
Total Support Services - Instructional Staff	11,032,098
2300 Support Services - Administration	
100 Personnel Services - Salaries	8,254,174
200 Personnel Services - Employee Benefits	4,520,769
300 Purchased Professional and Technical Services	1,242,500
400 Purchased Property Services	22,100
500 Other Purchased Services	380,406
600 Supplies	94,186
700 Property	9,450
800 Other Objects	48,727
Total Support Services - Administration	14,572,312
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	2,373,899
200 Personnel Services - Employee Benefits	1,367,333
300 Purchased Professional and Technical Services	55,500
400 Purchased Property Services	1,500
500 Other Purchased Services	1,100
600 Supplies	55,100
700 Property	19,000
800 Other Objects	100
Total Support Services - Pupil Health	3,873,532
2500 Support Services - Business	
100 Personnel Services - Salaries	1,105,885
200 Personnel Services - Employee Benefits	529,026
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	9,300
500 Other Purchased Services	18,500
600 Supplies	17,800
700 Property	1,800
800 Other Objects	3,300
Total Support Services - Business	1,720,611
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	9,409,260
200 Personnel Services - Employee Benefits	6,427,332
400 Purchased Property Services	5,383,799
500 Other Purchased Services	615,740
600 Supplies	2,944,622
700 Property	200,000
800 Other Objects	3,900

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	24,984,653
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	5,408,802
200 Personnel Services - Employee Benefits	3,802,245
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	170,500
500 Other Purchased Services	9,499,944
600 Supplies	918,844
700 Property	60,000
800 Other Objects	550
Total Student Transportation Services	19,863,885
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	904,144
200 Personnel Services - Employee Benefits	459,309
300 Purchased Professional and Technical Services	302,200
400 Purchased Property Services	730,000
500 Other Purchased Services	294,000
600 Supplies	87,500
700 Property	50,000
Total Support Services - Central	2,827,153
2900 <u>Other Support Services</u>	
500 Other Purchased Services	235,000
Total Other Support Services	235,000
Total Support Services	92,322,757
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,014,175
200 Personnel Services - Employee Benefits	844,902
300 Purchased Professional and Technical Services	438,818
500 Other Purchased Services	30,800
600 Supplies	348,700
700 Property	218,300
Total Student Activities	3,895,695
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,096,500
200 Personnel Services - Employee Benefits	974,301
300 Purchased Professional and Technical Services	65,500
400 Purchased Property Services	5,800
500 Other Purchased Services	29,200
600 Supplies	283,800
700 Property	7,500
800 Other Objects	200
Total Community Services	3,462,801
Total Operation of Non-Instructional Services	7,358,496

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,063,194
900 Other Uses of Funds	12,005,000
Total Debt Service / Other Expenditures and Financing Uses	16,068,194
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	22,000,000
Total Interfund Transfers - Out	22,000,000
Total Other Expenditures and Financing Uses	38,068,194
TOTAL EXPENDITURES	318,775,592

Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	30,000,000	23,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	15,500,000	18,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	20,000,000	
Food Service / Cafeteria Operations Fund	695,000	595,000
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 Cash and Short-Term Investments	66,195,000	42,095,000

Long-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	8,000,000	5,000,000
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		
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		

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2016 Estimate

06/30/2017 Projection

8,000,000

5,000,000

74,195,000

47,095,000

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable	87,400,000	75,395,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,696,349	1,706,349
0550 Authority Lease Obligations	7,068,994	6,606,100
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	96,165,343	83,707,449
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

96,165,343

83,707,449

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

96,165,343

83,707,449

Account Description	Amounts
0810 Nonspendable Fund Balance	5,000,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	13,812,937
0850 Unassigned Fund Balance	10,438,745
Total Ending Fund Balance - Committed, Assigned, and Unassigned	29,251,682
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	29,251,682