

# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/02/2015

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Susan Vincent

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Extn :

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Email Address

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
Nonspendable Fund Balance	2,511,016
Restricted Fund Balance	
Committed Fund Balance	
Assigned Fund Balance	11,819,434
Unassigned Fund Balance	11,414,537
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>23,233,971</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	265,384,699
7000 Revenue from State Sources	56,325,472
8000 Revenue from Federal Sources	1,950,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>323,660,171</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>346,894,142</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	225,569,019
6112 Interim Real Estate Taxes	1,850,000
6113 Public Utility Realty Taxes	275,000
6150 Current Act 511 Taxes – Proportional Assessments	27,450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,550,000
6500 Earnings on Investments	315,000
6700 Revenues from LEA Activities	315,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,500,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	400,000
6940 Tuition from Patrons	375,000
6960 Services Provided Other Local Governmental Units / LEAs	4,500
6980 Revenue from Community Services Activities	3,650,000
6990 Refunds and Other Miscellaneous Revenue	81,180

**REVENUE FROM LOCAL SOURCES 265,384,699****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	16,500,000
7160 Tuition for Orphans Subsidy	250,000
7271 Special Education funds for School-Aged Pupils	7,200,000
7310 Transportation (Pupil and Nonpublic/CS)	3,100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,000,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	350,000
7810 State Share of Social Security and Medicare Taxes	5,441,786
7820 State Share of Retirement Contributions	22,483,686

**REVENUE FROM STATE SOURCES 56,325,472****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I – Improving the Academic Achievement of the Disadvantaged	550,000
8515 NCLB, Title II – Preparing, Training and Recruiting High Quality Teachers and Principals	270,000
8516 NCLB, Title III – Language Instruction for Limited English Proficient and Immigrant Students	30,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,045,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	55,000

**REVENUE FROM FEDERAL SOURCES 1,950,000****TOTAL ESTIMATED REVENUES AND OTHER SOURCES 323,660,171**

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$225,569,019
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$225,569,019
Approx. Tax Levy for Tax Rate Calculation:	\$231,151,323

Bucks

Total

<b>2015-16 Data</b>		
a. Assessed Value	\$1,790,763,039	\$1,790,763,039
b. Real Estate Mills	124.1000	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$15,038,198,731	\$15,038,198,731
d. Assessed Value	\$1,799,683,300	\$1,799,683,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy	\$222,233,693	\$222,233,693
(a * b)		
<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
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		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.58500%	97.58500%
k. Tax Levy Needed	\$231,151,323	\$231,151,323
(Approx. Tax Levy * g)		
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>128.4400</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$231,151,323	\$231,151,323
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$231,151,323
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$225,569,019
(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:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$225,569,019	
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>	
Total Approx. Tax Revenue:	\$225,569,019	
Approx. Tax Levy for Tax Rate Calculation:	\$231,151,323	
	Bucks	Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	127.0784	
q. Mills In Excess of Index (if l > p), (l - p))	1.3616	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$228,700,874	\$228,700,874
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$2,450,449	\$2,450,449
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$2,391,271	\$2,391,271

**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%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$225,569,019</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$0</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$225,569,019</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$231,151,323</b>
	<b>Bucks</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$0</b>

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	1,799,683,300	128.4400	231,151,323			97.58500%	
<b>Totals:</b>	<b>1,799,683,300</b>		<b>231,151,323</b>	<b>0 =</b>	<b>231,151,323 X</b>	<b>97.58500%</b>	<b>= 225,569,019</b>

	<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	\$0.00	\$0.00	0
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 0 0**

	<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 Current Act 511 Earned Income Taxes	0.500%	0.000%	23,329,500	22,650,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	4,800,000	4,800,000
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 28,129,500 27,450,000**

**Total Act 511, Current Taxes 27,450,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>15,038,198,731 X</b>	<b>12</b>	<b>180,458,385</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:				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	Less than or equal to Index		2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Bucks	124.1000	128.4400	3.50%	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	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	132,506,640
1200 Special Programs - Elementary / Secondary	41,563,673
1300 Vocational Education	4,875,258
1400 Other Instructional Programs - Elementary / Secondary	4,517,451
<b>Total Instruction</b>	<b>183,463,022</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	13,061,281
2200 Support Services - Instructional Staff	11,039,620
2300 Support Services - Administration	14,821,638
2400 Support Services - Pupil Health	3,750,563
2500 Support Services - Business	1,641,854
2600 Operation and Maintenance of Plant Services	25,459,400
2700 Student Transportation Services	19,770,860
2800 Support Services - Central	2,721,214
2900 Other Support Services	252,840
<b>Total Support Services</b>	<b>92,519,270</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,729,746
3300 Community Services	3,503,449
<b>Total Operation of Non-Instructional Services</b>	<b>7,233,195</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	16,068,194
5200 Interfund Transfers - Out	24,376,490
<b>Total Other Expenditures and Financing Uses</b>	<b>40,444,684</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>323,660,171</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	83,559,344
200 Personnel Services - Employee Benefits	45,684,374
300 Purchased Professional and Technical Services	46,500
400 Purchased Property Services	705,000
500 Other Purchased Services	86,422
600 Supplies	2,100,000
700 Property	315,000
800 Other Objects	10,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>132,506,640</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	22,819,495
200 Personnel Services - Employee Benefits	14,043,960
300 Purchased Professional and Technical Services	3,274,718
400 Purchased Property Services	7,500
500 Other Purchased Services	1,175,000
600 Supplies	180,000
700 Property	60,000
800 Other Objects	3,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>41,563,673</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	4,875,258
<b>Total Vocational Education</b>	<b>4,875,258</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	577,923
200 Personnel Services - Employee Benefits	304,828
300 Purchased Professional and Technical Services	72,500
500 Other Purchased Services	3,555,000
600 Supplies	7,200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>4,517,451</b>
<b>Total Instruction</b>	<b>183,463,022</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	8,357,885
200 Personnel Services - Employee Benefits	4,554,946
300 Purchased Professional and Technical Services	65,500
400 Purchased Property Services	1,000
500 Other Purchased Services	1,950
600 Supplies	80,000
<b>Total Support Services - Students</b>	<b>13,061,281</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	6,414,018

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	3,804,422
300 Purchased Professional and Technical Services	30,750
400 Purchased Property Services	86,430
500 Other Purchased Services	250,000
600 Supplies	302,000
700 Property	150,000
800 Other Objects	2,000
<b>Total Support Services - Instructional Staff</b>	<b>11,039,620</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	8,522,733
200 Personnel Services - Employee Benefits	4,674,978
300 Purchased Professional and Technical Services	1,084,890
400 Purchased Property Services	21,000
500 Other Purchased Services	347,289
600 Supplies	102,500
700 Property	16,218
800 Other Objects	52,030
<b>Total Support Services - Administration</b>	<b>14,821,638</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	2,459,682
200 Personnel Services - Employee Benefits	1,157,858
300 Purchased Professional and Technical Services	59,245
400 Purchased Property Services	205
500 Other Purchased Services	308
600 Supplies	56,000
700 Property	17,000
800 Other Objects	265
<b>Total Support Services - Pupil Health</b>	<b>3,750,563</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,041,453
200 Personnel Services - Employee Benefits	528,851
300 Purchased Professional and Technical Services	26,250
400 Purchased Property Services	7,800
500 Other Purchased Services	17,500
600 Supplies	15,000
700 Property	2,500
800 Other Objects	2,500
<b>Total Support Services - Business</b>	<b>1,641,854</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	9,864,984
200 Personnel Services - Employee Benefits	6,506,216
300 Purchased Professional and Technical Services	5,350,000
400 Purchased Property Services	585,000
500 Other Purchased Services	3,000,000
600 Supplies	150,000
700 Property	3,200

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<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>25,459,400</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	5,256,666
200 Personnel Services - Employee Benefits	3,788,294
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	234,400
500 Other Purchased Services	9,532,500
600 Supplies	910,000
700 Property	45,000
800 Other Objects	500
<b>Total Student Transportation Services</b>	<b>19,770,860</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	878,030
200 Personnel Services - Employee Benefits	475,184
300 Purchased Professional and Technical Services	315,000
400 Purchased Property Services	564,000
500 Other Purchased Services	311,000
600 Supplies	128,000
700 Property	50,000
<b>Total Support Services - Central</b>	<b>2,721,214</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	252,840
<b>Total Other Support Services</b>	<b>252,840</b>
<b>Total Support Services</b>	<b>92,519,270</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	2,070,552
200 Personnel Services - Employee Benefits	702,694
300 Purchased Professional and Technical Services	515,000
400 Purchased Property Services	16,500
500 Other Purchased Services	350,000
600 Supplies	75,000
<b>Total Student Activities</b>	<b>3,729,746</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	2,163,447
200 Personnel Services - Employee Benefits	902,400
300 Purchased Professional and Technical Services	67,250
400 Purchased Property Services	3,100
500 Other Purchased Services	44,297
600 Supplies	317,500
700 Property	5,000
800 Other Objects	455
<b>Total Community Services</b>	<b>3,503,449</b>
<b>Total Operation of Non-Instructional Services</b>	<b>7,233,195</b>

<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	4,063,194
900 Other Uses of Funds	12,005,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>16,068,194</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	24,376,490
<b>Total Interfund Transfers - Out</b>	<b>24,376,490</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>40,444,684</b>
<b>TOTAL EXPENDITURES</b>	<b>323,660,171</b>

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**Cash and Short-Term Investments**

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	30,000,000	30,500,000
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	25,000,000	3,000,000
Food Service / Cafeteria Operations Fund	200,000	200,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>70,700,000</b>	<b>51,700,000</b>

**Long-Term Investments**

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	12,000,000	13,000,000
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		

<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>	<b>12,000,000</b>	<b>13,000,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>82,700,000</b>	<b>64,700,000</b>

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

<b>General Fund</b>		
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	6,926,135	6,500,635
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>96,022,484</b>	<b>83,601,984</b>

**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	96,022,484	83,601,984

<u>Short-Term Payables</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		
Permanent Fund		
<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>96,022,484</b>	<b>83,601,984</b>

Account Description	Amounts
0830 Committed Fund Balance	
0840 Assigned Fund Balance	13,812,937
0850 Unassigned Fund Balance	9,421,034
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>23,233,971</b>
<b>5900 Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>23,233,971</b>