

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2016



President of the Board - Original Signature Required

6 / 13 / 16
Date



Secretary of the Board - Original Signature Required

6 / 13 / 16
Date



Chief School Administrator - Original Signature Required

6 / 13 / 16
Date

Bradley T Waters

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Extn :

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT: Avonworth SD	COUNTY: Allegheny	AUN: 103020753
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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	\$28862579
Ending Unassigned Fund Balance	\$3100000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.7%

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 6/13/16
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DUE DATE: AUGUST 15, 2016

**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 : Avonworth SD	County : Allegheny	AUN Number : 103020753
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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 5/9/16
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<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	240,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,100,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>4,100,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	22,036,343
7000 Revenue from State Sources	6,646,236
8000 Revenue from Federal Sources	180,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>28,862,579</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>32,962,579</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	17,804,745
6112 Interim Real Estate Taxes	569,398
6113 Public Utility Really Taxes	21,500
6140 Current Act 511 Taxes - Flat Rate Assessments	22,000
6150 Current Act 511 Taxes - Proportional Assessments	2,841,700
6400 Delinquencies on Taxes Levied / Assessed by the LEA	470,000
6500 Earnings on Investments	7,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	183,000
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	20,000
6990 Refunds and Other Miscellaneous Revenue	27,000

REVENUE FROM LOCAL SOURCES 22,036,343**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	2,557,602
7271 Special Education funds for School-Aged Pupils	695,434
7310 Transportation (Pupil and Nonpublic/CS)	650,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	273,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,824
7340 State Property Tax Reduction Allocation	246,376
7810 State Share of Social Security and Medicare Taxes	450,000
7820 State Share of Retirement Contributions	1,740,000

REVENUE FROM STATE SOURCES 6,646,236**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	180,000
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REVENUE FROM FEDERAL SOURCES 180,000**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 28,862,579**

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,804,745
Amount of Tax Relief for Homestead Exclusions	\$246,376
Total Approx. Tax Revenue:	\$18,051,121
Approx. Tax Levy for Tax Rate Calculation:	\$18,696,889

Allegheny

Total

2015-16 Data

a. Assessed Value	\$929,276,842	\$929,276,842
b. Real Estate Mills	18.6700	

I. 2016-17 Data

c. 2014 STEB Market Value	\$877,775,910	\$877,775,910
d. Assessed Value	\$1,001,440,228	\$1,001,440,228
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations

f. 2015-16 Tax Levy	\$17,349,599	\$17,349,599
(a * b)		

2016-17 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2015-16 Tax Levy	\$17,349,599	\$17,349,599
(f Total * g)		
i. Base Mills Subject to Index	18.6700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$18,696,889	\$18,696,889
(Approx. Tax Levy * g)		

I. 2016-17 Real Estate Tax Rate	18.6700	
(k / d * 1000)		

III. m. Tax Levy Generated by Mills	\$18,696,889	\$18,696,889
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,450,513
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,804,745
(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:	\$17,804,745
Amount of Tax Relief for Homestead Exclusions	<u>\$246,376</u>
Total Approx. Tax Revenue:	\$18,051,121
Approx. Tax Levy for Tax Rate Calculation:	\$18,696,889

	Allegheny	Total
Index Maximums		
p. Maximum Mills Based On Index ($l * (1 + \text{Index})$)	19.1180	
q. Mills In Excess of Index (if $l > p$, $l - p$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$19,145,534	\$19,145,534
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief		
V.	Assessed Value Exclusion per Homestead	\$4,114
	Number of Homestead/Farmstead Properties	3208
	Median Assessed Value of Homestead Properties	\$192,750

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,804,745
Amount of Tax Relief for Homestead Exclusions	<u>\$246,376</u>
Total Approx. Tax Revenue:	\$18,051,121
Approx. Tax Levy for Tax Rate Calculation:	\$18,696,889
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$246,376	Lowering RE Tax Rate	\$0	\$246,376
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$246,376

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>
Allegheny	1,001,440,228	18.6700	18,696,889			96.50000%	
Totals:	1,001,440,228		18,696,889	246,376	=	96.50000%	= 17,804,745

	<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	22,000
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			22,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	340,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	1,700
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			2,841,700
Total Act 511, Current Taxes			2,863,700
Act 511 Tax Limit →		877,775,910 X	12
		Market Value	Mills
			10,533,311
			(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> Allegheny	18.6700	18.6700	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	\$5.00	\$5.00	0.00%	Yes	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	5.000%	5.000%	0.00%	Yes	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	12,170,806
1200 Special Programs - Elementary / Secondary	3,930,536
1300 Vocational Education	298,909
1400 Other Instructional Programs - Elementary / Secondary	56,545
Total Instruction	16,456,796
2000 Support Services	
2100 Support Services - Students	1,151,769
2200 Support Services - Instructional Staff	412,003
2300 Support Services - Administration	1,932,218
2400 Support Services - Pupil Health	232,509
2500 Support Services - Business	339,272
2600 Operation and Maintenance of Plant Services	2,001,126
2700 Student Transportation Services	1,582,617
2800 Support Services - Central	611,128
2900 Other Support Services	50,643
Total Support Services	8,313,285
3000 Operation of Non-Instructional Services	
3200 Student Activities	913,843
3300 Community Services	9,874
Total Operation of Non-Instructional Services	923,717
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,968,781
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	3,168,781
Total Estimated Expenditures and Other Financing Uses	28,862,579

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,073,239
200 Personnel Services - Employee Benefits	4,053,917
300 Purchased Professional and Technical Services	121,177
400 Purchased Property Services	57,178
500 Other Purchased Services	345,439
600 Supplies	516,715
700 Property	3,141
Total Regular Programs - Elementary / Secondary	12,170,806
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,932,708
200 Personnel Services - Employee Benefits	1,061,254
300 Purchased Professional and Technical Services	270,860
500 Other Purchased Services	532,485
600 Supplies	133,229
Total Special Programs - Elementary / Secondary	3,930,536
1300 <u>Vocational Education</u>	
500 Other Purchased Services	298,909
Total Vocational Education	298,909
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	33,200
200 Personnel Services - Employee Benefits	5,845
500 Other Purchased Services	17,000
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	56,545
Total Instruction	16,456,796
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	663,879
200 Personnel Services - Employee Benefits	380,928
300 Purchased Professional and Technical Services	27,400
500 Other Purchased Services	4,786
600 Supplies	71,983
800 Other Objects	2,793
Total Support Services - Students	1,151,769
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	178,600
200 Personnel Services - Employee Benefits	103,357
400 Purchased Property Services	1,356
500 Other Purchased Services	4,000
600 Supplies	107,490
800 Other Objects	17,200

<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	412,003
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	997,544
200 Personnel Services - Employee Benefits	553,989
300 Purchased Professional and Technical Services	210,448
400 Purchased Property Services	11,353
500 Other Purchased Services	55,027
600 Supplies	76,411
800 Other Objects	27,446
Total Support Services - Administration	1,932,218
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	123,031
200 Personnel Services - Employee Benefits	102,085
300 Purchased Professional and Technical Services	1,339
400 Purchased Property Services	554
500 Other Purchased Services	1,000
600 Supplies	4,500
Total Support Services - Pupil Health	232,509
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	169,083
200 Personnel Services - Employee Benefits	107,835
300 Purchased Professional and Technical Services	27,339
400 Purchased Property Services	19,111
500 Other Purchased Services	8,367
600 Supplies	5,653
800 Other Objects	1,884
Total Support Services - Business	339,272
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	595,436
200 Personnel Services - Employee Benefits	443,509
300 Purchased Professional and Technical Services	3,675
400 Purchased Property Services	506,023
500 Other Purchased Services	123,628
600 Supplies	297,092
700 Property	28,991
800 Other Objects	2,772
Total Operation and Maintenance of Plant Services	2,001,126
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,582,617
Total Student Transportation Services	1,582,617
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	6,120
200 Personnel Services - Employee Benefits	500
300 Purchased Professional and Technical Services	275,000

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	125,634
500 Other Purchased Services	1,163
600 Supplies	37,785
700 Property	163,417
800 Other Objects	1,509
Total Support Services - Central	611,128
2900 <u>Other Support Services</u>	
200 Personnel Services - Employee Benefits	17,998
500 Other Purchased Services	32,645
Total Other Support Services	50,643
Total Support Services	8,313,285
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	518,187
200 Personnel Services - Employee Benefits	156,508
300 Purchased Professional and Technical Services	17,556
400 Purchased Property Services	24,988
500 Other Purchased Services	76,050
600 Supplies	103,854
700 Property	15,000
800 Other Objects	1,700
Total Student Activities	913,843
3300 <u>Community Services</u>	
500 Other Purchased Services	9,874
Total Community Services	9,874
Total Operation of Non-Instructional Services	923,717
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,313,782
900 Other Uses of Funds	1,654,999
Total Debt Service / Other Expenditures and Financing Uses	2,968,781
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	3,168,781
TOTAL EXPENDITURES	28,862,579

Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	5,000,000	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	1,000,000	1,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	1,665,000	950,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200	200
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	7,665,200	6,950,200

Long-Term Investments

	<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		

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

7,665,200

6,950,200

Long-Term Indebtedness

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable	37,000,000	35,300,000
0520 Extended-Term Financing Agreements Payable	570,000	530,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	390,000	405,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	50,000	40,000
0599 Other Long-Term Liabilities	33,655,000	33,655,000
Total General Fund	\$71,665,000	\$69,930,000
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

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities	575,000	575,000
Total Food Service / Cafeteria Operations Fund	\$575,000	\$575,000
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

\$72,240,000

\$70,505,000

Short-Term Payables

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	3,000,000	3,000,000
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	200,000	
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	\$3,200,000	\$3,000,000
TOTAL INDEBTEDNESS	\$75,440,000	\$73,505,000

Account Description	Amounts
0810 Nonspendable Fund Balance	240,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,100,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,100,000
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,540,000