

Upper St. Clair School District

Proposed Final Budget

2016-17 General Fund Budget – PDE 2028

May 16, 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 : Upper Saint Clair SD	County : Allegheny	AUN Number : 103029203
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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 5/16/2016
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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	1,479,959	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,199,925	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>2,199,925</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	58,107,040	
7000 Revenue from State Sources	16,137,768	
8000 Revenue from Federal Sources	2,053,499	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>76,298,307</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>78,498,232</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	49,730,046
6112 Interim Real Estate Taxes	22,399
6113 Public Utility Realty Taxes	60,000
6150 Current Act 511 Taxes - Proportional Assessments	6,245,453
6400 Delinquencies on Taxes Levied / Assessed by the LEA	830,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	200,000
6910 Rentals	292,090
6920 Contributions and Donations from Private Sources	400,000
6940 Tuition from Patrons	75,000
6990 Refunds and Other Miscellaneous Revenue	232,052

REVENUE FROM LOCAL SOURCES 58,107,040**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	4,339,904
7271 Special Education funds for School-Aged Pupils	1,949,240
7310 Transportation (Pupil and Nonpublic/CS)	1,015,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	940,788
7330 Health Services (Medical, Dental, Nurse, Act 25)	87,000
7340 State Property Tax Reduction Allocation	1,389,982
7810 State Share of Social Security and Medicare Taxes	1,302,582
7820 State Share of Retirement Contributions	5,113,272

REVENUE FROM STATE SOURCES 16,137,768**REVENUE FROM FEDERAL SOURCES**

8512 IDEA, Part B	626,472
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	92,156
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,966
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	11,464
8731 ARRA - Build America Bonds	1,052,441
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000

REVENUE FROM FEDERAL SOURCES 2,053,499**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 76,298,307**

Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$49,730,046
Amount of Tax Relief for Homestead Exclusions	<u>\$1,389,982</u>
Total Approx. Tax Revenue:	\$51,120,028
Approx. Tax Levy for Tax Rate Calculation:	\$52,395,157

Allegheny

Total

2015-16 Data		
a. Assessed Value	\$2,110,438,941	\$2,110,438,941
b. Real Estate Mills	23.0355	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$1,842,287,184	\$1,842,287,184
d. Assessed Value	\$2,152,742,007	\$2,152,742,007
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$48,615,016	\$48,615,016
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$48,615,016	\$48,615,016
(f Total * g)		
i. Base Mills Subject to Index	23.0355	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$52,395,157	\$52,395,157
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	24.3388	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$52,395,157	\$52,395,157
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$51,005,175
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$49,730,046
(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): 2.8%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$49,730,046	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,389,982</u>	
Total Approx. Tax Revenue:		\$51,120,028	
Approx. Tax Levy for Tax Rate Calculation:		\$52,395,157	
	Allegheny		Total

Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	23.6804	
	q. Mills In Excess of Index (if l > p), (l - p))	0.6584	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$50,977,792	\$50,977,792
IV.	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,417,365	\$1,417,365
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,381,931	\$1,381,931

Information Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$9,666	
V.	Number of Homestead/Farmstead Properties	5908	5908
	Median Assessed Value of Homestead Properties		\$230,000

Act 1 Index (current): 2.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$49,730,046
Amount of Tax Relief for Homestead Exclusions	<u>\$1,389,982</u>
Total Approx. Tax Revenue:	\$51,120,028
Approx. Tax Levy for Tax Rate Calculation:	\$52,395,157
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,389,982	Lowering RE Tax Rate	\$0	\$1,389,982
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,389,982

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	2,152,742,007	24.3388	52,395,157			97.50000%	
Totals:	2,152,742,007		52,395,157	1,389,982	51,005,175	97.50000%	49,730,046

	<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%	1,072,090,600	5,360,453
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	115,000,000	575,000
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	0.0015	0.000	206,666,667	310,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,393,757,267 6,245,453

Total Act 511, Current Taxes 6,245,453

Act 511 Tax Limit -->	1,842,287,184	12	22,107,446
	Market Value	Mills	(511 Limit)

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> Allegheny	23.0355	24.3388	5.66%	No	2.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.8%				
6141	Current Act 511 Per Capita Taxes					2.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.8%				
6143	Current Act 511 Local Services Taxes					2.8%				
6144	Current Act 511 Trailer Taxes					2.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6152	Current Act 511 Occupation Taxes					2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6154	Current Act 511 Amusement Taxes					2.8%				
6155	Current Act 511 Business Privilege Taxes					2.8%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.8%				
6157	Current Act 511 Mercantile Taxes	0.0015	0.002	33.34%	No	2.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,887,586
1200 Special Programs - Elementary / Secondary	9,291,604
1300 Vocational Education	258,220
1400 Other Instructional Programs - Elementary / Secondary	282,312
Total Instruction	41,719,722
2000 Support Services	
2100 Support Services - Students	1,940,364
2200 Support Services - Instructional Staff	3,839,713
2300 Support Services - Administration	4,425,838
2400 Support Services - Pupil Health	627,810
2500 Support Services - Business	1,013,727
2600 Operation and Maintenance of Plant Services	7,836,632
2700 Student Transportation Services	4,517,574
2800 Support Services - Central	276,780
2900 Other Support Services	61,966
Total Support Services	24,540,404
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,221,126
Total Operation of Non-Instructional Services	1,221,126
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,135,064
5200 Interfund Transfers - Out	359,815
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	8,744,879
Total Estimated Expenditures and Other Financing Uses	76,226,131

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	19,010,084
200 Personnel Services - Employee Benefits	11,568,216
300 Purchased Professional and Technical Services	121,770
400 Purchased Property Services	36,052
500 Other Purchased Services	331,659
600 Supplies	672,527
700 Property	26,554
800 Other Objects	120,724
Total Regular Programs - Elementary / Secondary	31,887,586
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,048,176
200 Personnel Services - Employee Benefits	2,688,690
300 Purchased Professional and Technical Services	1,885,974
400 Purchased Property Services	22,588
500 Other Purchased Services	385,758
600 Supplies	59,668
800 Other Objects	200,750
Total Special Programs - Elementary / Secondary	9,291,604
1300 Vocational Education	
500 Other Purchased Services	258,220
Total Vocational Education	258,220
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	180,306
200 Personnel Services - Employee Benefits	88,140
300 Purchased Professional and Technical Services	13,766
800 Other Objects	100
Total Other Instructional Programs - Elementary / Secondary	282,312
Total Instruction	41,719,722
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,146,613
200 Personnel Services - Employee Benefits	644,901
300 Purchased Professional and Technical Services	89,150
500 Other Purchased Services	7,050
600 Supplies	49,700
700 Property	2,000
800 Other Objects	950
Total Support Services - Students	1,940,364
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,482,154
200 Personnel Services - Employee Benefits	842,635

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	121,760
400 Purchased Property Services	117,036
500 Other Purchased Services	34,900
600 Supplies	392,696
700 Property	846,942
800 Other Objects	1,590
Total Support Services - Instructional Staff	3,839,713
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,387,364
200 Personnel Services - Employee Benefits	1,372,281
300 Purchased Professional and Technical Services	397,500
500 Other Purchased Services	139,570
600 Supplies	59,468
700 Property	10,000
800 Other Objects	59,655
Total Support Services - Administration	4,425,838
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	365,907
200 Personnel Services - Employee Benefits	232,193
300 Purchased Professional and Technical Services	14,500
400 Purchased Property Services	800
500 Other Purchased Services	950
600 Supplies	13,460
Total Support Services - Pupil Health	627,810
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	434,366
200 Personnel Services - Employee Benefits	242,822
300 Purchased Professional and Technical Services	100,544
400 Purchased Property Services	100,650
500 Other Purchased Services	131,000
600 Supplies	3,000
800 Other Objects	1,345
Total Support Services - Business	1,013,727
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,558,957
200 Personnel Services - Employee Benefits	1,820,591
300 Purchased Professional and Technical Services	1,419,686
400 Purchased Property Services	1,011,489
500 Other Purchased Services	454,714
600 Supplies	316,286
700 Property	254,909
Total Operation and Maintenance of Plant Services	7,836,632
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,526,429
200 Personnel Services - Employee Benefits	659,272

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	283,446
500 Other Purchased Services	1,317,500
600 Supplies	383,984
700 Property	337,243
800 Other Objects	1,200
Total Student Transportation Services	4,517,574
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	130,391
200 Personnel Services - Employee Benefits	113,289
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	13,000
600 Supplies	4,500
800 Other Objects	600
Total Support Services - Central	276,780
2900 <u>Other Support Services</u>	
500 Other Purchased Services	61,966
Total Other Support Services	61,966
Total Support Services	24,540,404
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	783,678
200 Personnel Services - Employee Benefits	332,889
300 Purchased Professional and Technical Services	62,500
400 Purchased Property Services	5,000
500 Other Purchased Services	4,000
600 Supplies	9,275
800 Other Objects	23,784
Total Student Activities	1,221,126
Total Operation of Non-Instructional Services	1,221,126
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,045,064
900 Other Uses of Funds	3,090,000
Total Debt Service / Other Expenditures and Financing Uses	8,135,064
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	359,815
Total Interfund Transfers - Out	359,815
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	8,744,879
TOTAL EXPENDITURES	76,226,131

Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	5,100,000	5,100,000
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	1,270,000	460,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	11,000	11,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	6,431,000	5,621,000

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

6,431,000

5,621,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund		
0510 Bonds Payable	116,440,000	113,350,000
0520 Extended-Term Financing Agreements Payable	2,825,268	2,520,715
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,365,000	1,365,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	120,630,268	117,235,715

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

120,630,268

117,235,715

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	775,000	775,000
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		
Permanent Fund		
Total Short-Term Payables	775,000	775,000
TOTAL INDEBTEDNESS	121,405,268	118,010,715

Account Description	Amounts
0810 Nonspendable Fund Balance	1,479,959
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,272,101
Total Ending Fund Balance - Committed, Assigned, and Unassigned	3,752,060
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	4,002,060