

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval**Date of Adoption of the General Fund Budget: 01/26/2016**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

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LEA : 124151902 Coatesville Area SD

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<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
Nonspendable Fund Balance	1,233,699
Restricted Fund Balance	
Committed Fund Balance	2,085,000
Assigned Fund Balance	
Unassigned Fund Balance	10,545,343
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>12,630,343</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	103,893,543
7000 Revenue from State Sources	48,070,314
8000 Revenue from Federal Sources	2,830,388
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>154,794,245</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>167,424,588</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	88,866,255
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	116,000
6140 Current Act 511 Taxes – Flat Rate Assessments	85,000
6150 Current Act 511 Taxes – Proportional Assessments	9,206,558
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,692,730
6500 Earnings on Investments	52,000
6700 Revenues from LEA Activities	103,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,085,000
6910 Rentals	130,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	275,000
6990 Refunds and Other Miscellaneous Revenue	162,000
REVENUE FROM LOCAL SOURCES	103,893,543
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	23,465,397
7160 Tuition for Orphans Subsidy	175,000
7271 Special Education funds for School-Aged Pupils	4,572,128
7310 Transportation (Pupil and Nonpublic/CS)	5,714,515
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	737,155
7330 Health Services (Medical, Dental, Nurse, Act 25)	140,000
7340 State Property Tax Reduction Allocation	3,917,026
7505 Ready to Learn Block Grant	887,929
7810 State Share of Social Security and Medicare Taxes	1,824,863
7820 State Share of Retirement Contributions	6,636,301
REVENUE FROM STATE SOURCES	48,070,314
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I – Improving the Academic Achievement of the Disadvantaged	1,721,383
8515 NCLB, Title II – Preparing, Training and Recruiting High Quality Teachers and Principals	455,743
8516 NCLB, Title III – Language Instruction for Limited English Proficient and Immigrant Students	83,262
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	70,000
REVENUE FROM FEDERAL SOURCES	2,830,388
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	154,794,245

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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): 3.1%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$88,866,255	
Amount of Tax Relief for Homestead Exclusions		<u>\$3,917,262</u>	
Total Approx. Tax Revenue:		\$92,783,517	
Approx. Tax Levy for Tax Rate Calculation:		\$98,345,330	
		Chester	Total
<hr/>			
2015-16 Data			
a. Assessed Value		\$2,891,356,697	\$2,891,356,697
b. Real Estate Mills		32.7716	
I. 2016-17 Data			
c. 2014 STEB Market Value		\$4,148,200,560	\$4,148,200,560
d. Assessed Value		\$2,910,701,595	\$2,910,701,595
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2015-16 Calculations			
f. 2015-16 Tax Levy		\$94,754,385	\$94,754,385
(a * b)			
2016-17 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy		\$94,754,385	\$94,754,385
(f Total * g)			
i. Base Mills Subject to Index		32.7716	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		94.11000%	94.11000%
k. Tax Levy Needed		\$98,345,330	\$98,345,330
(Approx. Tax Levy * g)			
I. 2016-17 Real Estate Tax Rate		33.7875	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$98,345,330	\$98,345,330
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$94,428,068
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$88,866,255
(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): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$88,866,255
Amount of Tax Relief for Homestead Exclusions	<u>\$3,917,262</u>
Total Approx. Tax Revenue:	\$92,783,517
Approx. Tax Levy for Tax Rate Calculation:	\$98,345,330

Chester

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	33.7875	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$98,345,330	\$98,345,330
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	\$0	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$88,866,255
Amount of Tax Relief for Homestead Exclusions	<u>\$3,917,262</u>
Total Approx. Tax Revenue:	\$92,783,517
Approx. Tax Levy for Tax Rate Calculation:	\$98,345,330
	Chester
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,917,026	Lowering RE Tax Rate	\$0	\$3,917,026
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$236			\$236
Amount of Tax Relief from State/Local Sources				\$3,917,262

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>			<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Chester	2,910,701,595	33.7875	98,345,330				94.11000%		
Totals:	2,910,701,595		98,345,330	-	3,917,262	=	94,428,068	X	94.11000% = 88,866,255
				<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			\$5.00	\$0.00		85,000		85,000
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							85,000		85,000
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%		8,165,000		8,056,558
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		1,150,000		1,150,000
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							9,315,000		9,206,558
Total Act 511, Current Taxes									9,291,558
Act 511 Tax Limit -->					4,148,200,560	X	12		49,778,407
					Market Value		Mills		(511 Limit)

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Tax Function n	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> Chester	32.7716	33.7875	3.10%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.1%				
6141	Current Act 511 Per Capita Taxes					3.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6144	Current Act 511 Trailer Taxes					3.1%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.1%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6152	Current Act 511 Occupation Taxes					3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6154	Current Act 511 Amusement Taxes					3.1%				
6155	Current Act 511 Business Privilege Taxes					3.1%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.1%				
6157	Current Act 511 Mercantile Taxes					3.1%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	64,753,962
1200 Special Programs - Elementary / Secondary	28,627,520
1300 Vocational Education	3,552,915
1400 Other Instructional Programs - Elementary / Secondary	345,467
Total Instruction	97,279,864
2000 Support Services	
2100 Support Services - Students	3,765,519
2200 Support Services - Instructional Staff	2,694,910
2300 Support Services - Administration	7,003,371
2400 Support Services - Pupil Health	1,009,176
2500 Support Services - Business	1,381,990
2600 Operation and Maintenance of Plant Services	9,865,262
2700 Student Transportation Services	9,790,878
2800 Support Services - Central	1,622,659
Total Support Services	37,133,765
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,248,554
3300 Community Services	37,762
Total Operation of Non-Instructional Services	1,286,316
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	15,333,960
5200 Interfund Transfers - Out	1,000,000
5900 Budgetary Reserve	2,760,340
Total Other Expenditures and Financing Uses	19,094,300
Total Estimated Expenditures and Other Financing Uses	154,794,245

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,137,957
200 Personnel Services - Employee Benefits	18,120,163
300 Purchased Professional and Technical Services	603,500
400 Purchased Property Services	190,786
500 Other Purchased Services	17,124,805
600 Supplies	535,731
700 Property	40,850
800 Other Objects	170
Total Regular Programs - Elementary / Secondary	64,753,962
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,647,194
200 Personnel Services - Employee Benefits	3,556,215
300 Purchased Professional and Technical Services	11,537,351
500 Other Purchased Services	7,711,347
600 Supplies	54,184
700 Property	14,320
800 Other Objects	106,909
Total Special Programs - Elementary / Secondary	28,627,520
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	513,331
200 Personnel Services - Employee Benefits	309,646
400 Purchased Property Services	3,900
500 Other Purchased Services	2,690,399
600 Supplies	30,639
700 Property	5,000
Total Vocational Education	3,552,915
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	119,939
200 Personnel Services - Employee Benefits	88,528
500 Other Purchased Services	137,000
Total Other Instructional Programs - Elementary / Secondary	345,467
Total Instruction	97,279,864
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,200,074
200 Personnel Services - Employee Benefits	1,407,495
300 Purchased Professional and Technical Services	71,800
500 Other Purchased Services	3,400
600 Supplies	80,850
800 Other Objects	1,900
Total Support Services - Students	3,765,519

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,427,144
200 Personnel Services - Employee Benefits	858,677
300 Purchased Professional and Technical Services	1,100
500 Other Purchased Services	4,000
600 Supplies	400,489
700 Property	2,500
800 Other Objects	1,000
Total Support Services - Instructional Staff	2,694,910
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,920,100
200 Personnel Services - Employee Benefits	2,125,880
300 Purchased Professional and Technical Services	324,202
400 Purchased Property Services	3,100
500 Other Purchased Services	73,570
600 Supplies	18,254
700 Property	4,600
800 Other Objects	533,665
Total Support Services - Administration	7,003,371
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	579,944
200 Personnel Services - Employee Benefits	377,732
300 Purchased Professional and Technical Services	19,500
400 Purchased Property Services	5,000
600 Supplies	25,000
700 Property	2,000
Total Support Services - Pupil Health	1,009,176
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	708,023
200 Personnel Services - Employee Benefits	460,216
300 Purchased Professional and Technical Services	78,000
400 Purchased Property Services	44,080
500 Other Purchased Services	64,671
600 Supplies	12,000
800 Other Objects	15,000
Total Support Services - Business	1,381,990
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,539,427
200 Personnel Services - Employee Benefits	2,432,083
300 Purchased Professional and Technical Services	297,300
400 Purchased Property Services	1,982,502
500 Other Purchased Services	349,050
600 Supplies	1,081,300
700 Property	178,800
800 Other Objects	4,800

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	9,865,262
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	120,343
200 Personnel Services - Employee Benefits	84,035
300 Purchased Professional and Technical Services	2,300
500 Other Purchased Services	9,560,900
600 Supplies	3,000
700 Property	20,000
800 Other Objects	300
Total Student Transportation Services	9,790,878
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	178,858
200 Personnel Services - Employee Benefits	115,701
300 Purchased Professional and Technical Services	311,200
400 Purchased Property Services	228,000
500 Other Purchased Services	53,700
600 Supplies	592,800
700 Property	140,000
800 Other Objects	2,400
Total Support Services - Central	1,622,659
Total Support Services	37,133,765
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	616,515
200 Personnel Services - Employee Benefits	280,687
300 Purchased Professional and Technical Services	84,200
400 Purchased Property Services	28,470
500 Other Purchased Services	112,532
600 Supplies	51,000
700 Property	58,950
800 Other Objects	16,200
Total Student Activities	1,248,554
3300 <u>Community Services</u>	
600 Supplies	37,762
Total Community Services	37,762
Total Operation of Non-Instructional Services	1,286,316
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	7,383,625
900 Other Uses of Funds	7,950,335
Total Debt Service / Other Expenditures and Financing Uses	15,333,960
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,000,000

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<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	1,000,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,760,340
Total Budgetary Reserve	2,760,340
Total Other Expenditures and Financing Uses	19,094,300
TOTAL EXPENDITURES	154,794,245

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<u>Cash and Short-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	18,000,000	18,000,000
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	1,100,000	1,100,000
Other Capital Projects Fund	8,050,000	7,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500,000	1,400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	150,000	120,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	85,000	85,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	28,885,000	28,205,000

<u>Long-Term Investments</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		

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<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	28,885,000	28,205,000

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General 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 General Fund		
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		

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<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		
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	115,000	116,000
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Food Service / Cafeteria Operations Fund	115,000	116,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
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		

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<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		
Total Permanent Fund		
Total Long-Term Indebtedness	115,000	116,000

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<u>Short-Term Payables</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	174,488,134	165,923,134
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	174,488,134	174,488,134
TOTAL INDEBTEDNESS	174,603,134	166,039,134

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Account Description	Amounts
0830 Committed Fund Balance	2,085,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	10,545,343
Total Ending Fund Balance - Committed, Assigned, and Unassigned	12,630,343
5900 Budgetary Reserve	2,760,340
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	15,390,683