

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/20/2016



President of the Board - Original Signature Required

1/20/16

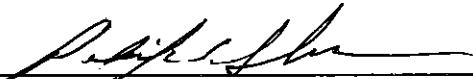
Date



Secretary of the Board - Original Signature Required

1-20/16

Date



Chief School Administrator - Original Signature Required

1/20/16

Date

Valerie W Ellenburg

Contact Person

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Telephone

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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	
Restricted Fund Balance	
Committed Fund Balance	
Assigned Fund Balance	
Unassigned Fund Balance	(195,379)
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>(195,379)</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,576,196
7000 Revenue from State Sources	7,209,972
8000 Revenue from Federal Sources	565,681
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>24,351.849</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>24,156.470</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,952,295
6113 Public Utility Realty Taxes	17,000
6114 Payments in Lieu of Current Taxes – State / Local	13,500
6140 Current Act 511 Taxes – Flat Rate Assessments	50,000
6150 Current Act 511 Taxes – Proportional Assessments	1,584,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	605,666
6500 Earnings on Investments	1,500
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	265,484
6940 Tuition from Patrons	45,000
6990 Refunds and Other Miscellaneous Revenue	21,751
REVENUE FROM LOCAL SOURCES	16,576,196
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,926,079
7271 Special Education funds for School-Aged Pupils	838,443
7310 Transportation (Pupil and Nonpublic/CS)	356,153
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	155,592
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7501 PA Accountability Grants	144,373
7810 State Share of Social Security and Medicare Taxes	364,040
7820 State Share of Retirement Contributions	1,393,292
REVENUE FROM STATE SOURCES	7,209,972
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I – Improving the Academic Achievement of the Disadvantaged	459,657
8515 NCLB, Title II – Preparing, Training and Recruiting High Quality Teachers and Principals	66,024
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
REVENUE FROM FEDERAL SOURCES	565,681
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,351,849

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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:	Revenue	
Number of Decimals For Tax Rate Calculation:		4
Approx. Tax Revenue from RE Taxes:		\$13,952,298
Amount of Tax Relief for Homestead Exclusions		\$0
Total Approx. Tax Revenue:		\$13,952,298
Approx. Tax Levy for Tax Rate Calculation:		\$14,960,646
	Lackawanna	Total

2015-16 Data		
a. Assessed Value	\$131,309,945	\$131,309,945
b. Real Estate Mills	105.8595	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$852,908,963	\$852,908,963
d. Assessed Value	\$132,080,523	\$132,080,523
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations		
f. 2015-16 Tax Levy	\$13,900,405	\$13,900,405
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$13,900,405	\$13,900,405
(f Total * g)		
i. Base Mills Subject to Index	105.8595	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.26000%	93.26000%
k. Tax Levy Needed	\$14,960,646	\$14,960,646
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	113.2691	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,960,642	\$14,960,642
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,960,642
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,952,295
(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%

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Number of Decimals For Tax Rate Calculation:		4
Approx. Tax Revenue from RE Taxes:	\$13,952,298	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$13,952,298	
Approx. Tax Levy for Tax Rate Calculation:	\$14,960,646	
	Lackawanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	109.1411	
q. Mills In Excess of Index (if l > p), (l - p))	4.1280	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,415,414	\$14,415,414
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$545,228	\$545,228
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$508,480	\$508,480

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): 3.1%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$13,952,298
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$13,952,298
Approx. Tax Levy for Tax Rate Calculation:	\$14,960,646
	Lackawanna

Total

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
Amount of Tax Relief from State/Local Sources				\$0

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>
Lackawanna	132,080,523	113.2691	14,960,642			93.26000%	
Totals:	132,080,523		14,960,642	0 =	14,960,642 X	93.26000%	= 13,952,295

	<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	50,000
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 50,000 50,000

	<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%	1,450,000	1,450,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	134,000	134,000
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 1,584,000 1,584,000

Total Act 511, Current Taxes 1,634,000

Act 511 Tax Limit -->	852,908,963 X	12	10,234,908
	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> Lackawanna	105.8595	113.2691	7.00%	No	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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,027,956
1200 Special Programs - Elementary / Secondary	3,851,281
1300 Vocational Education	672,596
1400 Other Instructional Programs - Elementary / Secondary	1,072,250
1700 Higher Education Programs	5,000
Total Instruction	15,629,083
2000 Support Services	
2100 Support Services - Students	661,766
2200 Support Services - Instructional Staff	404,159
2300 Support Services - Administration	1,596,169
2400 Support Services - Pupil Health	189,856
2500 Support Services - Business	283,881
2600 Operation and Maintenance of Plant Services	1,757,074
2700 Student Transportation Services	1,169,601
2800 Support Services - Central	264,695
2900 Other Support Services	217,730
Total Support Services	6,544,931
3000 Operation of Non-Instructional Services	
3200 Student Activities	691,732
3300 Community Services	119,352
Total Operation of Non-Instructional Services	811,084
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	2,139,771
Total Other Expenditures and Financing Uses	2,139,771
Total Estimated Expenditures and Other Financing Uses	25,124,869

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,294,312
200 Personnel Services - Employee Benefits	4,321,584
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	95,000
500 Other Purchased Services	18,560
600 Supplies	263,500
700 Property	18,000
800 Other Objects	2,000
Total Regular Programs - Elementary / Secondary	10,027,956
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,641,351
200 Personnel Services - Employee Benefits	1,269,849
300 Purchased Professional and Technical Services	842,181
500 Other Purchased Services	37,500
600 Supplies	59,900
800 Other Objects	500
Total Special Programs - Elementary / Secondary	3,851,281
1300 Vocational Education	
100 Personnel Services - Salaries	107,900
200 Personnel Services - Employee Benefits	81,793
500 Other Purchased Services	474,653
600 Supplies	5,600
700 Property	1,150
800 Other Objects	1,500
Total Vocational Education	672,596
1400 Other Instructional Programs - Elementary / Secondary	
500 Other Purchased Services	1,072,100
600 Supplies	150
Total Other Instructional Programs - Elementary / Secondary	1,072,250
1700 Higher Education Programs	
500 Other Purchased Services	5,000
Total Higher Education Programs	5,000
Total Instruction	15,629,083
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	342,371
200 Personnel Services - Employee Benefits	245,570
300 Purchased Professional and Technical Services	63,290
500 Other Purchased Services	1,000
600 Supplies	9,535

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	661,766
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	203,710
200 Personnel Services - Employee Benefits	164,449
600 Supplies	35,000
700 Property	1,000
Total Support Services - Instructional Staff	404,159
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	769,547
200 Personnel Services - Employee Benefits	488,762
300 Purchased Professional and Technical Services	209,000
500 Other Purchased Services	57,760
600 Supplies	44,100
700 Property	6,000
800 Other Objects	21,000
Total Support Services - Administration	1,596,169
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	103,500
200 Personnel Services - Employee Benefits	67,756
300 Purchased Professional and Technical Services	12,600
500 Other Purchased Services	500
600 Supplies	5,500
Total Support Services - Pupil Health	189,856
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	67,101
200 Personnel Services - Employee Benefits	66,285
300 Purchased Professional and Technical Services	108,525
500 Other Purchased Services	25,000
600 Supplies	5,000
700 Property	11,000
800 Other Objects	970
Total Support Services - Business	283,881
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	482,557
200 Personnel Services - Employee Benefits	289,193
400 Purchased Property Services	591,000
500 Other Purchased Services	144,324
600 Supplies	250,000
Total Operation and Maintenance of Plant Services	1,757,074
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	6,300
200 Personnel Services - Employee Benefits	482
300 Purchased Professional and Technical Services	200
400 Purchased Property Services	12,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,138,619
600 Supplies	12,000
Total Student Transportation Services	1,169,601
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	81,806
200 Personnel Services - Employee Benefits	52,889
300 Purchased Professional and Technical Services	6,500
600 Supplies	105,500
700 Property	18,000
Total Support Services - Central	264,695
2900 <u>Other Support Services</u>	
500 Other Purchased Services	217,730
Total Other Support Services	217,730
Total Support Services	6,544,931
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	319,800
200 Personnel Services - Employee Benefits	142,482
500 Other Purchased Services	76,500
600 Supplies	145,950
800 Other Objects	7,000
Total Student Activities	691,732
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	110,406
200 Personnel Services - Employee Benefits	8,446
600 Supplies	500
Total Community Services	119,352
Total Operation of Non-Instructional Services	811,084
5000 <u>Other Expenditures and Financing Uses</u>	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,139,771
Total Interfund Transfers - Out	2,139,771
Total Other Expenditures and Financing Uses	2,139,771
TOTAL EXPENDITURES	25,124,869

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	500,000	250,000
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 Cash and Short-Term Investments	500,000	250,000

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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<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	500,000	250,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund		
0510 Bonds Payable	22,545,000	21,315,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	269,419	269,419
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	527,858	527,858
0599 Other Long-Term Liabilities		
Total General Fund	23,342,277	22,112,277

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		
Total Permanent Fund		
Total Long-Term Indebtedness	23,342,277	22,112,277

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	23,342,277	22,112,277

Account Description	Amounts
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(968,399)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(968,399)
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(968,399)