

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

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

Robt A. Umland

President of the Board - Original Signature Required

Meredith R. Smith

Secretary of the Board - Original Signature Required

Kimberly Kautz

Chief School Administrator - Original Signature Required

20 Jan 16

Date

1/20/2016

Date

20 JAN 16

Date

(570)421-1990

Telephone

Extn :20329

Extension

Kimberly Kautz

Contact Person

kkautz@sburg.org

Email Address

<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	3,136,959
Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>3,136,959</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	74,483,465
7000 Revenue from State Sources	27,085,230
8000 Revenue from Federal Sources	3,145,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>104,713,695</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>107,850,654</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	64,588,141
6112 Interim Real Estate Taxes	90,000
6113 Public Utility Realty Taxes	85,000
6114 Payments in Lieu of Current Taxes – State / Local	35,000
6140 Current Act 511 Taxes – Flat Rate Assessments	76,500
6150 Current Act 511 Taxes – Proportional Assessments	3,525,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,161,460
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	614,000
6910 Rentals	25,000
6940 Tuition from Patrons	58,000
6990 Refunds and Other Miscellaneous Revenue	175,364
REVENUE FROM LOCAL SOURCES	74,483,465
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	12,700,000
7160 Tuition for Orphans Subsidy	250,000
7220 Vocational Education	150,000
7271 Special Education funds for School-Aged Pupils	2,650,000
7310 Transportation (Pupil and Nonpublic/CS)	1,325,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,000,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7501 PA Accountability Grants	612,000
7810 State Share of Social Security and Medicare Taxes	1,684,750
7820 State Share of Retirement Contributions	6,613,480
REVENUE FROM STATE SOURCES	27,085,230
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I – Improving the Academic Achievement of the Disadvantaged	750,000
8515 NCLB, Title II – Preparing, Training and Recruiting High Quality Teachers and Principals	165,000
8516 NCLB, Title III – Language Instruction for Limited English Proficient and Immigrant Students	40,000
8732 ARRA – Qualified School Construction Bonds (QSCB)	1,980,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	3,145,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	104,713,695

AUN: 120456003 Stroudsburg Area SD

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:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
4
\$64,588,166
\$0
\$64,588,166
\$70,349,962
Monroe

Total

2015-16 Data		
a. Assessed Value	\$424,514,810	\$424,514,810
b. Real Estate Mills	157.3600	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$2,493,949,133	\$2,493,949,133
d. Assessed Value	\$425,207,190	\$425,207,190
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$66,801,651	\$66,801,651
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$66,801,651	\$66,801,651
(f Total * g)		
i. Base Mills Subject to Index	157.3600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.80981%	91.80981%
k. Tax Levy Needed	\$70,349,962	\$70,349,962
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	165.4486	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$70,349,934	\$70,349,934
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$70,349,934
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$64,588,141
(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:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$64,588,166
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$64,588,166
Approx. Tax Levy for Tax Rate Calculation:	\$70,349,962

Monroe	Total
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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	162.2381	
q. Mills In Excess of Index (if l > p), (l - p))	3.2105	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$68,984,807	\$68,984,807
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,365,127	\$1,365,127
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,253,321	\$1,253,321

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:	\$64,588,166
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$64,588,166
Approx. Tax Levy for Tax Rate Calculation:	\$70,349,962

Monroe	Total
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<p>State Property Tax Reduction Allocation used for: Homestead Exclusions</p> <p>Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions</p> <p>Amount of Tax Relief from State/Local Sources</p>	<p>\$0</p> <p>\$0</p> <p>\$0</p>	<p>Lowering RE Tax Rate</p>	<p>\$0</p> <p>\$0</p> <p>\$0</p>
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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>
Monroe	425,207,190	165.4486	70,349,934			91.80981%	
Totals:	425,207,190		70,349,934	0 =	70,349,934 X	91.80981% =	64,588,141

	<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	76,500
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 76,500 76,500

	<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%	3,075,000	3,075,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	450,000
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 3,525,000 3,525,000

Total Act 511, Current Taxes 3,601,500

Act 511 Tax Limit -->	2,493,949,133 X	12	29,927,390
	Market Value	Mills	(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> Monroe	157.3600	165.4486	5.15%	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	47,757,833
1200 Special Programs - Elementary / Secondary	13,278,018
1300 Vocational Education	1,470,000
1400 Other Instructional Programs - Elementary / Secondary	554,000
1500 Nonpublic School Programs	4,800
Total Instruction	63,064,651
2000 Support Services	
2100 Support Services - Students	2,898,811
2200 Support Services - Instructional Staff	1,659,124
2300 Support Services - Administration	6,086,885
2400 Support Services - Pupil Health	1,183,902
2500 Support Services - Business	742,130
2600 Operation and Maintenance of Plant Services	9,606,549
2700 Student Transportation Services	4,831,755
2800 Support Services - Central	780,054
2900 Other Support Services	36,500
Total Support Services	27,825,710
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,831,695
Total Operation of Non-Instructional Services	1,831,695
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	14,434,750
Total Other Expenditures and Financing Uses	14,434,750
Total Estimated Expenditures and Other Financing Uses	107,156,806

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	25,861,302
200 Personnel Services - Employee Benefits	16,645,231
300 Purchased Professional and Technical Services	74,000
400 Purchased Property Services	366,800
500 Other Purchased Services	3,435,500
600 Supplies	985,000
700 Property	387,500
800 Other Objects	2,500
Total Regular Programs - Elementary / Secondary	47,757,833
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,610,897
200 Personnel Services - Employee Benefits	4,539,428
300 Purchased Professional and Technical Services	2,954,143
400 Purchased Property Services	7,250
500 Other Purchased Services	92,300
600 Supplies	63,000
700 Property	10,000
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	13,278,018
1300 Vocational Education	
500 Other Purchased Services	1,470,000
Total Vocational Education	1,470,000
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	380,000
500 Other Purchased Services	153,500
600 Supplies	20,500
Total Other Instructional Programs - Elementary / Secondary	554,000
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	4,800
Total Nonpublic School Programs	4,800
Total Instruction	63,064,651
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,656,049
200 Personnel Services - Employee Benefits	1,169,262
300 Purchased Professional and Technical Services	58,500
600 Supplies	15,000
Total Support Services - Students	2,898,811
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	879,264

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	617,600
300 Purchased Professional and Technical Services	47,750
400 Purchased Property Services	3,310
500 Other Purchased Services	4,600
600 Supplies	102,700
700 Property	2,000
800 Other Objects	1,900
Total Support Services - Instructional Staff	1,659,124
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,921,220
200 Personnel Services - Employee Benefits	2,076,415
300 Purchased Professional and Technical Services	714,200
400 Purchased Property Services	600
500 Other Purchased Services	133,850
600 Supplies	207,100
700 Property	5,000
800 Other Objects	28,500
Total Support Services - Administration	6,086,885
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	497,699
200 Personnel Services - Employee Benefits	405,103
300 Purchased Professional and Technical Services	259,000
400 Purchased Property Services	500
500 Other Purchased Services	100
600 Supplies	19,000
700 Property	2,000
800 Other Objects	500
Total Support Services - Pupil Health	1,183,902
2500 Support Services - Business	
100 Personnel Services - Salaries	396,857
200 Personnel Services - Employee Benefits	281,923
300 Purchased Professional and Technical Services	15,500
400 Purchased Property Services	20,000
500 Other Purchased Services	19,450
600 Supplies	8,000
800 Other Objects	400
Total Support Services - Business	742,130
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,525,482
200 Personnel Services - Employee Benefits	3,151,967
300 Purchased Professional and Technical Services	184,500
400 Purchased Property Services	1,340,000
500 Other Purchased Services	282,200
600 Supplies	985,200
700 Property	137,000
800 Other Objects	200

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	9,606,549
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,587,257
200 Personnel Services - Employee Benefits	2,054,573
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	27,000
500 Other Purchased Services	124,850
600 Supplies	920,000
700 Property	114,500
800 Other Objects	75
Total Student Transportation Services	4,831,755
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	210,611
200 Personnel Services - Employee Benefits	187,943
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	61,000
500 Other Purchased Services	32,000
600 Supplies	180,000
700 Property	105,000
800 Other Objects	500
Total Support Services - Central	780,054
2900 <u>Other Support Services</u>	
500 Other Purchased Services	36,500
Total Other Support Services	36,500
Total Support Services	27,825,710
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	899,206
200 Personnel Services - Employee Benefits	655,289
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	38,000
500 Other Purchased Services	93,700
600 Supplies	69,000
700 Property	28,000
800 Other Objects	10,500
Total Student Activities	1,831,695
Total Operation of Non-Instructional Services	1,831,695
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	6,862,750
900 Other Uses of Funds	7,572,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	14,434,750
Total Other Expenditures and Financing Uses	14,434,750
TOTAL EXPENDITURES	107,156,806

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Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	12,500,000	12,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	500,000	500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	2,200,000	2,200,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	225,000	225,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	127,500	127,500
Pension Trust Fund		
Activity Fund		
Other Agency Fund	500,000	500,000
Permanent Fund		
Total Cash and Short-Term Investments	16,052,500	16,052,500

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		

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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	16,052,500	16,052,500

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	81,168,359	81,168,359
0520 Extended-Term Financing Agreements Payable	48,469,000	48,469,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,360,484	3,360,484
0550 Authority Lease Obligations	170,656	170,656
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	133,168,499	133,168,499
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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		
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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		
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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		
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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	133,168,499	133,168,499

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	2,375,812	2,375,812
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	237,481	237,481
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	2,613,293	2,613,293
TOTAL INDEBTEDNESS	135,781,792	135,781,792

Account Description	Amounts
0830 Committed Fund Balance	
0840 Assigned Fund Balance	693,848
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	693,848
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	693,848