

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2016

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Sherri L Ludwig

(412)492-1120

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Contact Person

Telephone

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Email Address

**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 : Shaler Area SD	County : Allegheny	AUN Number : 103028302
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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 MAY 11, 2016
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shaler Area SD	COUNTY : Allegheny	AUN : 103028302
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2016-2017 (compared to 2015-2016)?

Yes No

If yes, see information below, taken from the 2016-2017 General Fund Budget.

Total Budgeted Expenditures	\$77913349
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2016

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

- 0810 Nonspendable Fund Balance
- 0820 Restricted Fund Balance
- 0830 Committed Fund Balance
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	50,571,720
7000 Revenue from State Sources	26,322,641
8000 Revenue from Federal Sources	1,018,988
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources 77,913,349

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation 77,913,349

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	42,383,414
6113 Public Utility Realty Taxes	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	5,290,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,930,000
6500 Earnings on Investments	14,804
6700 Revenues from LEA Activities	51,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	766,002
6910 Rentals	4,000
6980 Revenue from Community Services Activities	50,000
6990 Refunds and Other Miscellaneous Revenue	2,500
REVENUE FROM LOCAL SOURCES	50,571,720
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	10,946,303
7160 Tuition for Orphans Subsidy	70,000
7271 Special Education funds for School-Aged Pupils	3,307,207
7310 Transportation (Pupil and Nonpublic/CS)	1,770,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,250,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	2,039,451
7501 PA Accountability Grants	419,635
7505 Ready to Learn Block Grant	706,471
7810 State Share of Social Security and Medicare Taxes	1,340,580
7820 State Share of Retirement Contributions	4,392,994
REVENUE FROM STATE SOURCES	26,322,641
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	565,426
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	143,000
8519 NCLB, Title VI - Flexibility and Accountability	10,562
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
REVENUE FROM FEDERAL SOURCES	1,018,988
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	77,913,349

AUN: 103028302 Shaler Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$42,383,414	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,039,451</u>	
Total Approx. Tax Revenue:	\$44,422,865	
Approx. Tax Levy for Tax Rate Calculation:	\$47,156,988	
	Allegheny	Total

2015-16 Data		
a. Assessed Value	\$2,090,842,149	\$2,090,842,149
b. Real Estate Mills	21.8700	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$1,850,783,485	\$1,850,783,485
d. Assessed Value	\$2,090,292,029	\$2,090,292,029
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations		
f. 2015-16 Tax Levy	\$45,726,718	\$45,726,718
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$45,726,718	\$45,726,718
(f Total * g)		
i. Base Mills Subject to Index	21.8700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.94000%	93.94000%
k. Tax Levy Needed	\$47,156,988	\$47,156,988
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	22.5600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$47,156,988	\$47,156,988
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,117,537
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$42,383,414
(n * Est. Pct. Collection)		

AUN: 103028302 Shaler Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 2 of 3

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$42,383,414

Amount of Tax Relief for Homestead Exclusions

\$2,039,451

Total Approx. Tax Revenue:

\$44,422,865

Approx. Tax Levy for Tax Rate Calculation:

\$47,156,988

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	22.5698	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$47,177,473	\$47,177,473
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	\$7,409	
Number of Homestead/Farmstead Properties	12201	12201
Median Assessed Value of Homestead Properties		\$124,400

AUN: 103028302 Shaler Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$42,383,414
Amount of Tax Relief for Homestead Exclusions	<u>\$2,039,451</u>
Total Approx. Tax Revenue:	\$44,422,865
Approx. Tax Levy for Tax Rate Calculation:	\$47,156,988
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,039,451	Lowering RE Tax Rate	\$0	\$2,039,451
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,039,451

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	2,090,292,029	22.5600	47,156,988			93.94000%	
Totals:	2,090,292,029		47,156,988	2,039,451	45,117,537	93.94000%	42,383,414

	<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	30,000
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 30,000 30,000

	<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%	4,950,000	4,950,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	340,000	340,000
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 5,290,000 5,290,000

Total Act 511, Current Taxes 5,320,000

Act 511 Tax Limit -->	1,850,783,485	X	12	22,209,402
	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	21.8700	22.5600	3.16%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.2%				
6141	Current Act 511 Per Capita Taxes					3.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6144	Current Act 511 Trailer Taxes					3.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.2%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6152	Current Act 511 Occupation Taxes					3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6154	Current Act 511 Amusement Taxes					3.2%				
6155	Current Act 511 Business Privilege Taxes					3.2%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.2%				
6157	Current Act 511 Mercantile Taxes					3.2%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	35,680,849
1200 Special Programs - Elementary / Secondary	11,302,674
1300 Vocational Education	1,360,070
1400 Other Instructional Programs - Elementary / Secondary	1,465,768
Total Instruction	49,809,361
2000 Support Services	
2100 Support Services - Students	2,503,679
2200 Support Services - Instructional Staff	1,477,504
2300 Support Services - Administration	3,661,623
2400 Support Services - Pupil Health	1,151,944
2500 Support Services - Business	766,244
2600 Operation and Maintenance of Plant Services	7,486,677
2700 Student Transportation Services	4,888,508
2800 Support Services - Central	1,508,233
2900 Other Support Services	58,500
Total Support Services	23,502,912
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,419,541
3300 Community Services	53,329
Total Operation of Non-Instructional Services	1,472,870
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	237,206
5200 Interfund Transfers - Out	2,891,000
Total Other Expenditures and Financing Uses	3,128,206
Total Estimated Expenditures and Other Financing Uses	77,913,349

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	18,662,617
200 Personnel Services - Employee Benefits	13,801,926
300 Purchased Professional and Technical Services	53,000
400 Purchased Property Services	64,100
500 Other Purchased Services	1,206,705
600 Supplies	1,149,639
700 Property	742,862
Total Regular Programs - Elementary / Secondary	35,680,849
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,595,471
200 Personnel Services - Employee Benefits	3,083,803
300 Purchased Professional and Technical Services	915,000
500 Other Purchased Services	1,661,100
600 Supplies	32,300
700 Property	15,000
Total Special Programs - Elementary / Secondary	11,302,674
1300 Vocational Education	
100 Personnel Services - Salaries	48,265
200 Personnel Services - Employee Benefits	25,372
400 Purchased Property Services	4,153
500 Other Purchased Services	1,282,280
Total Vocational Education	1,360,070
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	815,009
200 Personnel Services - Employee Benefits	411,409
500 Other Purchased Services	225,000
600 Supplies	14,350
Total Other Instructional Programs - Elementary / Secondary	1,465,768
Total Instruction	49,809,361
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,475,376
200 Personnel Services - Employee Benefits	909,953
300 Purchased Professional and Technical Services	43,400
400 Purchased Property Services	3,100
500 Other Purchased Services	6,800
600 Supplies	63,850
800 Other Objects	1,200
Total Support Services - Students	2,503,679
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	816,623

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	384,038
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	15,650
500 Other Purchased Services	9,425
600 Supplies	173,250
700 Property	25,778
800 Other Objects	2,740
Total Support Services - Instructional Staff	1,477,504
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,927,664
200 Personnel Services - Employee Benefits	1,119,384
300 Purchased Professional and Technical Services	325,000
400 Purchased Property Services	66,500
500 Other Purchased Services	141,350
600 Supplies	16,850
700 Property	5,800
800 Other Objects	59,075
Total Support Services - Administration	3,661,623
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	537,407
200 Personnel Services - Employee Benefits	297,308
300 Purchased Professional and Technical Services	303,500
400 Purchased Property Services	850
500 Other Purchased Services	320
600 Supplies	11,749
700 Property	810
Total Support Services - Pupil Health	1,151,944
2500 Support Services - Business	
100 Personnel Services - Salaries	393,033
200 Personnel Services - Employee Benefits	197,161
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	129,500
500 Other Purchased Services	9,000
600 Supplies	6,050
800 Other Objects	1,500
Total Support Services - Business	766,244
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,946,472
200 Personnel Services - Employee Benefits	1,591,974
300 Purchased Professional and Technical Services	102,000
400 Purchased Property Services	1,473,275
500 Other Purchased Services	381,816
600 Supplies	894,140
700 Property	94,000
800 Other Objects	3,000

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	7,486,677
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	21,820
200 Personnel Services - Employee Benefits	14,908
300 Purchased Professional and Technical Services	89,610
500 Other Purchased Services	4,684,040
600 Supplies	78,130
Total Student Transportation Services	4,888,508
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	630,398
200 Personnel Services - Employee Benefits	392,880
300 Purchased Professional and Technical Services	33,000
400 Purchased Property Services	25,000
500 Other Purchased Services	61,795
600 Supplies	181,540
700 Property	180,000
800 Other Objects	3,620
Total Support Services - Central	1,508,233
2900 <u>Other Support Services</u>	
500 Other Purchased Services	58,500
Total Other Support Services	58,500
Total Support Services	23,502,912
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	842,671
200 Personnel Services - Employee Benefits	104,300
300 Purchased Professional and Technical Services	53,700
400 Purchased Property Services	31,150
500 Other Purchased Services	243,850
600 Supplies	98,595
700 Property	26,175
800 Other Objects	19,100
Total Student Activities	1,419,541
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	38,605
200 Personnel Services - Employee Benefits	1,374
400 Purchased Property Services	6,000
600 Supplies	7,350
Total Community Services	53,329
Total Operation of Non-Instructional Services	1,472,870
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	237,206

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	237,206
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,891,000
Total Interfund Transfers - Out	2,891,000
Total Other Expenditures and Financing Uses	3,128,206
TOTAL EXPENDITURES	77,913,349

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	300,000	300,000
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	250,000	150,000
Other Capital Projects Fund	8,750,000	7,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
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	9,305,000	7,955,000

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

9,305,000

7,955,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

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

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

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	131,137,115	130,266,369
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	\$131,137,115	\$130,266,369
TOTAL INDEBTEDNESS	\$131,137,115	\$130,266,369