

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2016

President of the Board - Original Signature Required



Date

7/2/16

Secretary of the Board - Original Signature Required



Date

7/12/16

Chief School Administrator - Original Signature Required



Date

7/12/16

Jon D Rupert

Contact Person

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CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET

(03/2006)

24 PS 6-687(a)(1)

School District Name : Highlands SD	County : Allegheny	AUN Number : 103024753
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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 <i>Michelle Bond</i>	DATE <i>7/12/16</i>
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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 : Highlands SD	COUNTY : Allegheny	AUN : 103024753
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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	\$43431611
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 <i>Dr. Michael Bybrook</i>	DATE 7/12/16
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DUE DATE: AUGUST 15, 2016

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

ITEM

AMOUNTS

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

252,534

2,904,139

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

3,156,673

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

7000 Revenue from State Sources

8000 Revenue from Federal Sources

9000 Other Financing Sources

19,108,149

19,790,269

1,376,520

Total Estimated Revenues And Other Financing Sources

40,274,938

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

43,431,611

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,322,550
6113 Public Utility Realty Taxes	23,000
6114 Payments in Lieu of Current Taxes - State / Local	328,012
6120 Current Per Capita Taxes, Section 679	50,800
6140 Current Act 511 Taxes - Flat Rate Assessments	87,500
6150 Current Act 511 Taxes - Proportional Assessments	1,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	965,300
6500 Earnings on Investments	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	475,387
6910 Rentals	7,600
6940 Tuition from Patrons	72,000
6990 Refunds and Other Miscellaneous Revenue	126,000
REVENUE FROM LOCAL SOURCES	19,108,149
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,454,146
7271 Special Education funds for School-Aged Pupils	1,983,094
7292 Pre-K Counts	132,600
7310 Transportation (Pupil and Nonpublic/CS)	992,215
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	410,841
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340 State Property Tax Reduction Allocation	1,296,212
7505 Ready to Learn Block Grant	460,757
7810 State Share of Social Security and Medicare Taxes	721,665
7820 State Share of Retirement Contributions	2,283,739
REVENUE FROM STATE SOURCES	19,790,269
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	979,518
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	197,002
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
REVENUE FROM FEDERAL SOURCES	1,376,520
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	40,274,938

Act 1 Index (current): 3.5%
 Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$15,322,550
 Amount of Tax Relief for Homestead Exclusions \$1,296,212
 Total Approx. Tax Revenue: \$16,618,762
 Approx. Tax Levy for Tax Rate Calculation: \$18,617,273

Allegheny

Total

2015-16 Data

a. Assessed Value \$780,408,080
 b. Real Estate Mills 23.8000

\$780,408,080

I. 2016-17 Data

c. 2014 STEB Market Value \$693,421,441
 d. Assessed Value \$782,238,380

\$693,421,441

\$782,238,380

e. Assessed Value of New Constr/ Renov \$0

\$0

f. 2015-16 Tax Levy (a * b) \$18,573,712

\$18,573,712

2016-17 Calculations

II. g. Percent of Total Market Value 100.000000%
 h. Rebalanced 2015-16 Tax Levy (f Total * g) \$18,573,712

100.000000%
 \$18,573,712

i. Base Mills Subject to Index 23.8000
 (h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 88.46196%
 k. Tax Levy Needed (Approx. Tax Levy * g) \$18,617,273

88.46196%
 \$18,617,273

III. l. 2016-17 Real Estate Tax Rate 23.8000
 (k / d * 1000)

m. Tax Levy Generated by Mills (l / 1000 * d) \$18,617,273

\$18,617,273

n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions) \$17,321,061
 o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection) \$15,322,550

\$17,321,061
 \$15,322,550

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$15,322,550

Amount of Tax Relief for Homestead Exclusions

\$1,296,212

Total Approx. Tax Revenue:

\$16,618,762

Approx. Tax Levy for Tax Rate Calculation:

\$18,617,273

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

24.6330

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$19,268,878

(p / 1000 * d)

\$19,268,878

s. Millage Rate within Index?

Yes

(if l > p Then No)

t. Tax Levy In Excess of Index

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

(i * Est. Pct. Collection)

\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead \$10,294

Number of Homestead/Farmstead Properties 5305

Median Assessed Value of Homestead Properties \$75,100

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$15,322,550

Amount of Tax Relief for Homestead Exclusions

\$1,296,212

Total Approx. Tax Revenue:

\$16,618,762

Approx. Tax Levy for Tax Rate Calculation:

\$18,617,273

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions
 Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions
 Amount of Tax Relief from State/Local Sources

\$1,296,212

Lowering RE Tax Rate

\$0

\$1,296,212

\$0

\$0

\$1,296,212

CODE	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated, By Mills
Allegheny			782,238,380	23.8000	18,617,273		88.46196%		
Totals:			782,238,380		18,617,273	1,296,212 =	17,321,061 X	88.46196% =	15,322,550
6120	Current Per Capita Taxes, Section 679								Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments								50,800
6141	Current Act 511 Per Capita Taxes								50,800
6142	Current Act 511 Occupation Taxes - Flat Rate								0
6143	Current Act 511 Local Services Taxes								36,700
6144	Current Act 511 Trailer Taxes								0
6145	Current Act 511 Business Privilege Taxes - Flat Rate								0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate								0
6149	Current Act 511 Taxes, Other Flat Rate Assessments								0
	Total Current Act 511 Taxes - Flat Rate Assessments								87,500
6150	Current Act 511 Taxes - Proportional Assessments								Estimated Revenue
6151	Current Act 511 Earned Income Taxes								1,510,000
6152	Current Act 511 Occupation Taxes								0
6153	Current Act 511 Real Estate Transfer Taxes								90,000
6154	Current Act 511 Amusement Taxes								0
6155	Current Act 511 Business Privilege Taxes								0
6156	Current Act 511 Mechanical Device Taxes - Percentage								0
6157	Current Act 511 Mercantile Taxes								0
6159	Current Act 511 Taxes, Other Proportional Assessments								0
	Total Current Act 511 Taxes - Proportional Assessments								1,600,000
	Total Act 511, Current Taxes								1,687,500

Act 511 Tax Limit --> 693,421,441 X 12 Mills (511 Limit) Market Value 8,321,057

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> Allegheny	23.8000	23.8000	0.00%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes - Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6144	Current Act 511 Trailer Taxes									
6145	Current Act 511 Business Privilege Taxes - Flat Rate									
6146	Current Act 511 Mechanical Device Taxes - Flat Rate									
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes - Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6152	Current Act 511 Occupation Taxes									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6154	Current Act 511 Amusement Taxes									
6155	Current Act 511 Business Privilege Taxes									
6156	Current Act 511 Mechanical Device Taxes - Percentage									
6157	Current Act 511 Mercantile Taxes									
6159	Current Act 511 Taxes, Other Proportional Assessments									

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,270,508
1200 Special Programs - Elementary / Secondary	7,040,331
1300 Vocational Education	721,009
1400 Other Instructional Programs - Elementary / Secondary	146,382
1800 Pre-Kindergarten	141,771
Total Instruction	26,320,001
2000 Support Services	
2100 Support Services - Students	1,129,776
2200 Support Services - Instructional Staff	823,959
2300 Support Services - Administration	2,611,527
2400 Support Services - Pupil Health	469,800
2500 Support Services - Business	562,497
2600 Operation and Maintenance of Plant Services	4,363,310
2700 Student Transportation Services	2,267,459
2800 Support Services - Central	1,002,896
2900 Other Support Services	23,000
Total Support Services	13,254,224
3000 Operation of Non-Instructional Services	
3200 Student Activities	626,339
3300 Community Services	44,750
Total Operation of Non-Instructional Services	671,089
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	18,000
Total Facilities Acquisition, Construction and Improvement Services	18,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,909,189
5200 Interfund Transfers - Out	152,375
5900 Budgetary Reserve	106,733
Total Other Expenditures and Financing Uses	3,168,297
Total Estimated Expenditures and Other Financing Uses	43,431,611

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000,233
200 Personnel Services - Employee Benefits	6,154,711
300 Purchased Professional and Technical Services	576,163
400 Purchased Property Services	14,480
500 Other Purchased Services	968,028
600 Supplies	505,870
700 Property	50,178
800 Other Objects	845
Total Regular Programs - Elementary / Secondary	18,270,508
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,179,833
200 Personnel Services - Employee Benefits	1,889,987
300 Purchased Professional and Technical Services	832,133
500 Other Purchased Services	1,084,931
600 Supplies	35,730
700 Property	17,717
Total Special Programs - Elementary / Secondary	7,040,331
1300 Vocational Education	
100 Personnel Services - Salaries	48,650
200 Personnel Services - Employee Benefits	27,111
500 Other Purchased Services	643,208
600 Supplies	2,040
Total Vocational Education	721,009
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	64,400
200 Personnel Services - Employee Benefits	21,982
300 Purchased Professional and Technical Services	60,000
Total Other Instructional Programs - Elementary / Secondary	146,382
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	81,096
200 Personnel Services - Employee Benefits	49,537
500 Other Purchased Services	9,638
600 Supplies	1,500
Total Pre-Kindergarten	141,771
Total Instruction	26,320,001
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	667,172
200 Personnel Services - Employee Benefits	402,534
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	15,748

<u>Description</u>	<u>Amount</u>
600 Supplies	22,928
800 Other Objects	1,394
Total Support Services - Students	1,129,776
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	416,579
200 Personnel Services - Employee Benefits	247,270
300 Purchased Professional and Technical Services	48,000
400 Purchased Property Services	37,850
500 Other Purchased Services	1,110
600 Supplies	51,950
700 Property	21,200
Total Support Services - Instructional Staff	823,959
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,412,413
200 Personnel Services - Employee Benefits	630,202
300 Purchased Professional and Technical Services	196,024
400 Purchased Property Services	76,646
500 Other Purchased Services	198,523
600 Supplies	69,696
700 Property	8,725
800 Other Objects	19,298
Total Support Services - Administration	2,611,527
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	281,998
200 Personnel Services - Employee Benefits	163,760
300 Purchased Professional and Technical Services	13,732
500 Other Purchased Services	1,100
600 Supplies	8,510
700 Property	700
Total Support Services - Pupil Health	469,800
2500 Support Services - Business	
100 Personnel Services - Salaries	263,198
200 Personnel Services - Employee Benefits	128,271
300 Purchased Professional and Technical Services	91,910
400 Purchased Property Services	24,822
500 Other Purchased Services	10,369
600 Supplies	36,727
700 Property	6,200
800 Other Objects	1,000
Total Support Services - Business	562,497
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,408,363
200 Personnel Services - Employee Benefits	886,322
300 Purchased Professional and Technical Services	381,861
400 Purchased Property Services	1,175,830

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	112,201
600 Supplies	339,575
700 Property	58,488
800 Other Objects	670
Total Operation and Maintenance of Plant Services	4,363,310
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	6,650
200 Personnel Services - Employee Benefits	2,850
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	2,254,246
600 Supplies	153
700 Property	3,060
Total Student Transportation Services	2,267,459
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	68,317
200 Personnel Services - Employee Benefits	50,127
300 Purchased Professional and Technical Services	420,636
400 Purchased Property Services	110,128
500 Other Purchased Services	26,298
600 Supplies	45,816
700 Property	281,574
Total Support Services - Central	1,002,896
2900 <u>Other Support Services</u>	
500 Other Purchased Services	23,000
Total Other Support Services	23,000
Total Support Services	13,254,224
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	297,617
200 Personnel Services - Employee Benefits	44,971
300 Purchased Professional and Technical Services	49,520
400 Purchased Property Services	33,486
500 Other Purchased Services	115,044
600 Supplies	48,001
700 Property	35,150
800 Other Objects	2,550
Total Student Activities	626,339
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	6,424
200 Personnel Services - Employee Benefits	2,500
300 Purchased Professional and Technical Services	26,826
600 Supplies	2,500
800 Other Objects	6,500

<u>Description</u>	<u>Amount</u>
Total Community Services	
Total Operation of Non-Instructional Services	44,750
4000 Facilities Acquisition, Construction and Improvement Services	671,089
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	18,000
Total Facilities Acquisition, Construction and Improvement Services	18,000
Total Facilities Acquisition, Construction and Improvement Services	18,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	634,189
900 Other Uses of Funds	2,275,000
Total Debt Service / Other Expenditures and Financing Uses	2,909,189
5200 Interfund Transfers - Out	
900 Other Uses of Funds	152,375
Total Interfund Transfers - Out	152,375
5900 Budgetary Reserve	
800 Other Objects	106,733
Total Budgetary Reserve	106,733
Total Other Expenditures and Financing Uses	3,168,297
TOTAL EXPENDITURES	43,431,611

Cash and Short-Term Investments

General Fund

06/30/2016 Estimate

06/30/2017 Projection

Public Purpose (Expendable) Trust Fund

1,000,000

500,000

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

1,150,000

650,000

Long-Term Investments

General Fund

06/30/2016 Estimate

06/30/2017 Projection

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

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2016 Estimate

06/30/2017 Projection

1,150,000

650,000

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

Investment Trust Fund

06/30/2016 Estimate

06/30/2017 Projection

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

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

06/30/2016 Estimate

06/30/2017 Projection

Short-Term Payables

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	1,750,000	1,800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$1,750,000	\$1,800,000
TOTAL INDEBTEDNESS	\$1,750,000	\$1,800,000

Account Description

Amounts

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

Total Ending Fund Balance - Committed, Assigned, and Unassigned

5900 Budgetary Reserve

106,733

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$106,733