

**PROPOSED VERSION**

**PDE-2028 – PRELIMINARY GENERAL FUND BUDGET**

**7/01/2016 to 6/30/2017**

**APRIL 21, 2016**

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	11,000,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>24,000,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	175,848,307
7000 Revenue from State Sources	44,246,694
8000 Revenue from Federal Sources	1,765,418
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>221,860,419</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>245,860,419</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	145,419,033
6112 Interim Real Estate Taxes	1,200,000
6113 Public Utility Realty Taxes	199,314
6114 Payments in Lieu of Current Taxes – State / Local	1,960
6140 Current Act 511 Taxes – Flat Rate Assessments	132,000
6150 Current Act 511 Taxes – Proportional Assessments	23,450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,405,000
6500 Earnings on Investments	400,000
6700 Revenues from LEA Activities	85,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,765,000
6910 Rentals	450,000
6940 Tuition from Patrons	101,000
6980 Revenue from Community Services Activities	160,000
6990 Refunds and Other Miscellaneous Revenue	80,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>175,848,307</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	13,895,296
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	6,400,000
7310 Transportation (Pupil and Nonpublic/CS)	2,000,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	900,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	237,000
7505 Ready to Learn Block Grant	325,000
7810 State Share of Social Security and Medicare Taxes	4,037,791
7820 State Share of Retirement Contributions	16,421,607
<b>REVENUE FROM STATE SOURCES</b>	<b>44,246,694</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I – Improving the Academic Achievement of the Disadvantaged	280,000
8515 NCLB, Title II – Preparing, Training and Recruiting High Quality Teachers and Principals	216,000
8516 NCLB, Title III – Language Instruction for Limited English Proficient and Immigrant Students	57,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,212,418
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>1,765,418</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>221,860,419</b>

AUN: 122092353 Council Rock SD

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

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Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$145,419,033</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$0</b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$145,419,033</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$149,353,758</b>	

	Bucks	Total
<b>2015-16 Data</b>		
a. Assessed Value	\$1,261,100,690	\$1,261,100,690
b. Real Estate Mills	115.0100	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$10,641,553,708	\$10,641,553,708
d. Assessed Value	\$1,268,181,690	\$1,268,181,690
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy (a * b)	\$145,039,190	\$145,039,190
<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b> h. Rebalanced 2015-16 Tax Levy (f Total * g)	\$145,039,190	\$145,039,190
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	115.0100	
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.36550%	97.36550%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$149,353,758	\$149,353,758
<b>I. 2016-17 Real Estate Tax Rate</b> (k / d * 1000)	<b>117.7700</b>	
<b>III.</b> m. Tax Levy Generated by Mills (l / 1000 * d)	\$149,353,758	\$149,353,758
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$149,353,758	\$149,353,758
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$145,419,033

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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): 2.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$145,419,033
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
<b>Total Approx. Tax Revenue:</b>	<b>\$145,419,033</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$149,353,758</b>

Bucks

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	117.7702		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$149,354,011		\$149,354,011
IV. s. Millage Rate within Index? (If l > p Then No)	Yes		
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0		\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0		\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$0		
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

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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): 2.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$145,419,033
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$145,419,033
Approx. Tax Levy for Tax Rate Calculation:	\$149,353,758

Rate

Bucks

Total

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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>
Bucks	1,268,181,690	117.7700	149,353,758			97.36550%	
<b>Totals:</b>	<b>1,268,181,690</b>		<b>149,353,758</b>	<b>0</b>	<b>149,353,758</b>	<b>97.36550%</b>	<b>145,419,033</b>

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0	0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	132,000	132,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>132,000</b>	<b>132,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	16,300,000	16,300,000
6152 Current Act 511 Occupation Taxes	400.0000	0.0000	4,300,000	4,300,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,850,000	2,850,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>23,450,000</b>	<b>23,450,000</b>
<b>Total Act 511, Current Taxes</b>				<b>23,582,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>10,641,553,708</b>	<b>12</b>	<b>127,698,644</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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>									
	Bucks	115.0100	117.7700	2.40%	Yes	2.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$0.00	-100.00%	Yes	2.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	-100.00%	Yes	2.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.4%				
6144	Current Act 511 Trailer Taxes					2.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					2.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6152	Current Act 511 Occupation Taxes	400	400.000	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6154	Current Act 511 Amusement Taxes					2.4%				
6155	Current Act 511 Business Privilege Taxes					2.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.4%				
6157	Current Act 511 Mercantile Taxes					2.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.4%				



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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	95,426,753
1200 Special Programs - Elementary / Secondary	46,588,515
1300 Vocational Education	1,714,591
1400 Other Instructional Programs - Elementary / Secondary	1,213,279
1500 Nonpublic School Programs	13,000
<b>Total Instruction</b>	<b>144,956,138</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	8,171,994
2200 Support Services - Instructional Staff	6,903,399
2300 Support Services - Administration	10,015,896
2400 Support Services - Pupil Health	2,991,289
2500 Support Services - Business	1,488,019
2600 Operation and Maintenance of Plant Services	14,535,920
2700 Student Transportation Services	12,077,182
2800 Support Services - Central	4,551,319
2900 Other Support Services	95,730
<b>Total Support Services</b>	<b>60,830,748</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,442,362
3300 Community Services	208,044
<b>Total Operation of Non-Instructional Services</b>	<b>3,650,406</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	17,660,934
<b>Total Other Expenditures and Financing Uses</b>	<b>17,660,934</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>227,098,226</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	59,193,694
200 Personnel Services - Employee Benefits	33,665,835
300 Purchased Professional and Technical Services	8,300
400 Purchased Property Services	440,306
500 Other Purchased Services	436,700
600 Supplies	1,361,012
700 Property	312,276
800 Other Objects	8,630
<b>Total Regular Programs - Elementary / Secondary</b>	<b>95,426,753</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	24,842,081
200 Personnel Services - Employee Benefits	16,437,894
300 Purchased Professional and Technical Services	2,839,742
400 Purchased Property Services	12,000
500 Other Purchased Services	2,181,700
600 Supplies	215,848
700 Property	45,125
800 Other Objects	14,125
<b>Total Special Programs - Elementary / Secondary</b>	<b>46,588,515</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,714,591
<b>Total Vocational Education</b>	<b>1,714,591</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	769,519
200 Personnel Services - Employee Benefits	414,410
400 Purchased Property Services	2,000
500 Other Purchased Services	8,000
600 Supplies	18,850
700 Property	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>1,213,279</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	13,000
<b>Total Nonpublic School Programs</b>	<b>13,000</b>
<b>Total Instruction</b>	<b>144,956,138</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	5,246,612
200 Personnel Services - Employee Benefits	2,799,018
300 Purchased Professional and Technical Services	60,250
400 Purchased Property Services	2,750
500 Other Purchased Services	500

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<u>Description</u>	<u>Amount</u>
600 Supplies	59,214
700 Property	2,000
800 Other Objects	1,650
<b>Total Support Services - Students</b>	<b>8,171,994</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	4,026,262
200 Personnel Services - Employee Benefits	2,325,952
300 Purchased Professional and Technical Services	58,090
400 Purchased Property Services	8,550
500 Other Purchased Services	79,943
600 Supplies	331,124
700 Property	7,180
800 Other Objects	66,298
<b>Total Support Services - Instructional Staff</b>	<b>6,903,399</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	5,453,916
200 Personnel Services - Employee Benefits	3,140,716
300 Purchased Professional and Technical Services	572,475
400 Purchased Property Services	40,387
500 Other Purchased Services	280,404
600 Supplies	121,050
700 Property	17,550
800 Other Objects	389,398
<b>Total Support Services - Administration</b>	<b>10,015,896</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,717,515
200 Personnel Services - Employee Benefits	1,163,818
300 Purchased Professional and Technical Services	11,961
400 Purchased Property Services	4,800
500 Other Purchased Services	36,830
600 Supplies	53,040
700 Property	1,500
800 Other Objects	1,825
<b>Total Support Services - Pupil Health</b>	<b>2,991,289</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	843,220
200 Personnel Services - Employee Benefits	518,899
300 Purchased Professional and Technical Services	28,200
400 Purchased Property Services	40,000
500 Other Purchased Services	38,500
600 Supplies	13,200
700 Property	3,000
800 Other Objects	3,000
<b>Total Support Services - Business</b>	<b>1,488,019</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	3,438,392
200 Personnel Services - Employee Benefits	2,312,650
300 Purchased Professional and Technical Services	429,100
400 Purchased Property Services	6,453,138
500 Other Purchased Services	385,923
600 Supplies	1,243,717
700 Property	202,500
800 Other Objects	70,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>14,535,920</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	672,465
200 Personnel Services - Employee Benefits	613,513
300 Purchased Professional and Technical Services	34,525
400 Purchased Property Services	384,653
500 Other Purchased Services	9,706,465
600 Supplies	622,061
700 Property	42,000
800 Other Objects	1,500
<b>Total Student Transportation Services</b>	<b>12,077,182</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,402,773
200 Personnel Services - Employee Benefits	859,395
300 Purchased Professional and Technical Services	330,154
400 Purchased Property Services	112,420
500 Other Purchased Services	46,675
600 Supplies	898,292
700 Property	891,500
800 Other Objects	10,110
<b>Total Support Services - Central</b>	<b>4,551,319</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	86,730
800 Other Objects	9,000
<b>Total Other Support Services</b>	<b>95,730</b>
<b>Total Support Services</b>	<b>60,830,748</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,901,007
200 Personnel Services - Employee Benefits	759,198
300 Purchased Professional and Technical Services	115,800
400 Purchased Property Services	70,105
500 Other Purchased Services	199,671
600 Supplies	257,402
700 Property	53,180
800 Other Objects	85,999
<b>Total Student Activities</b>	<b>3,442,362</b>

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<u>Description</u>	<u>Amount</u>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	80,000
200 Personnel Services - Employee Benefits	30,744
400 Purchased Property Services	14,000
500 Other Purchased Services	57,000
600 Supplies	13,900
700 Property	6,100
800 Other Objects	6,300
<b>Total Community Services</b>	<b>208,044</b>
<b>Total Operation of Non-Instructional Services</b>	<b>3,650,406</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	6,030,934
900 Other Uses of Funds	11,630,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>17,660,934</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>17,660,934</b>
<b>TOTAL EXPENDITURES</b>	<b>227,098,226</b>

**Cash and Short-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
General Fund	39,000,000	37,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	4,900,000	3,000,000
Other Capital Projects Fund	80,000,000	55,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	680,000	680,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	500,000	500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	800,000	800,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>125,880,000</b>	<b>96,980,000</b>

**Long-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
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	20,000	20,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

20,000

20,000

TOTAL CASH AND INVESTMENTS

125,900,000

97,000,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	198,550,000	197,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,800,000	3,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,500,000	3,500,000
0599 Other Long-Term Liabilities	330,000,000	330,000,000
<b>Total General Fund</b>	<b>535,850,000</b>	<b>534,300,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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**

535,850,000

534,300,000

**Short-Term Payables**

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	18,500,000	18,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	200,000	200,000
Other Capital Projects Fund	1,500,000	1,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	500,000	500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>21,000,000</b>	<b>21,000,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>556,850,000</b>	<b>555,300,000</b>

<b>Account Description</b>	<b>Amounts</b>
0830 Committed Fund Balance	7,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	11,762,193
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>18,762,193</b>
<b>5900 Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>18,762,193</b>