

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Bellefonte Area SD	County : Centre	AUN Number : 110141103
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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 5/10/2016
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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 : Bellefonte Area SD	COUNTY : Centre	AUN : 110141103
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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%

Would 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	\$48825000
Ending Unassigned Fund Balance	\$3406047
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.0%

Is the Estimated Ending Unassigned Fund Balance within the allowable limits.

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-9-16
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DUE DATE: AUGUST 15, 2016

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2016



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Kenneth G Bean

Contact Person

kbean@basd.net

Email Address



Date



Date



Date

(814)355-4814

Telephone

Extn :3015

Extension

<u>ITEM</u>	<u>AMOUNTS</u>
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	5,198,724
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,186,047
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>11,384,771</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	29,357,507
7000 Revenue from State Sources	16,097,493
8000 Revenue from Federal Sources	590,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>46,045,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>57,429,771</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	22,122,760
6112 Interim Real Estate Taxes	149,747
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	125,000
6140 Current Act 511 Taxes - Flat Rate Assessments	55,000
6150 Current Act 511 Taxes - Proportional Assessments	5,675,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	375,000
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	29,357,507
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,584,494
7220 Vocational Education	20,000
7271 Special Education funds for School-Aged Pupils	1,670,000
7310 Transportation (Pupil and Nonpublic/CS)	600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	610,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,173,470
7810 State Share of Social Security and Medicare Taxes	690,180
7820 State Share of Retirement Contributions	2,699,349
REVENUE FROM STATE SOURCES	16,097,493
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	400,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	140,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
REVENUE FROM FEDERAL SOURCES	590,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	46,045,000

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$22,122,760
Amount of Tax Relief for Homestead Exclusions	<u>\$1,173,470</u>
Total Approx. Tax Revenue:	\$23,296,230
Approx. Tax Levy for Tax Rate Calculation:	\$24,583,798

Centre

Total

2015-16 Data		
a. Assessed Value	\$502,562,900	\$502,562,900
b. Real Estate Mills	48.0078	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$1,426,076,203	\$1,426,076,203
d. Assessed Value	\$506,944,100	\$506,944,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$24,126,939	\$24,126,939
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$24,126,939	\$24,126,939
(f Total * g)		
i. Base Mills Subject to Index	48.0078	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.50000%	94.50000%
k. Tax Levy Needed	\$24,583,798	\$24,583,798
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	48.4941	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$24,583,798	\$24,583,798
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,410,328
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,122,760
(n * Est. Pct. Collection)		

AUN: 110141103 Bellefonte Area SD

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

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Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$22,122,760	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,173,470</u>	
Total Approx. Tax Revenue:	\$23,296,230	
Approx. Tax Levy for Tax Rate Calculation:	\$24,583,798	

Centre

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	49.4480	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$25,067,372	\$25,067,372
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	\$3,817	
Number of Homestead/Farmstead Properties	6416	6416
Median Assessed Value of Homestead Properties		\$45,405

AUN: 110141103 Bellefonte Area SD

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

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Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$22,122,760
Amount of Tax Relief for Homestead Exclusions	<u>\$1,173,470</u>
Total Approx. Tax Revenue:	\$23,296,230
Approx. Tax Levy for Tax Rate Calculation:	\$24,583,798

Centre	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,173,470	Lowering RE Tax Rate	\$0	\$1,173,470
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,173,470

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>
Centre	506,944,100	48.4941	24,583,798			94.50000%	
Totals:	506,944,100		24,583,798	- 1,173,470	= 23,410,328	X 94.50000%	= 22,122,760

	<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	55,000
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 55,000 55,000

	<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	1.050%	0.000%	5,300,000	5,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	375,000	375,000
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 5,675,000 5,675,000

Total Act 511, Current Taxes 5,730,000

Act 511 Tax Limit -->	1,426,076,203	X	12	17,112,914
	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> Centre	48.0078	48.4941	1.02%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.0%				
6141	Current Act 511 Per Capita Taxes					3.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6144	Current Act 511 Trailer Taxes					3.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.0%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.0%				
6151	Current Act 511 Earned Income Taxes	1.050%	1.050%	0.00%	Yes	3.0%				
6152	Current Act 511 Occupation Taxes					3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.0%				
6154	Current Act 511 Amusement Taxes					3.0%				
6155	Current Act 511 Business Privilege Taxes					3.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.0%				
6157	Current Act 511 Mercantile Taxes					3.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,653,360
1200 Special Programs - Elementary / Secondary	6,606,128
1300 Vocational Education	2,422,543
1400 Other Instructional Programs - Elementary / Secondary	213,743
Total Instruction	27,895,774
2000 Support Services	
2100 Support Services - Students	1,553,165
2200 Support Services - Instructional Staff	1,330,842
2300 Support Services - Administration	3,897,798
2400 Support Services - Pupil Health	379,021
2500 Support Services - Business	651,252
2600 Operation and Maintenance of Plant Services	5,325,126
2700 Student Transportation Services	2,074,885
2800 Support Services - Central	964,975
Total Support Services	16,177,064
3000 Operation of Non-Instructional Services	
3200 Student Activities	198,620
3300 Community Services	20,000
Total Operation of Non-Instructional Services	218,620
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,848,542
5200 Interfund Transfers - Out	560,000
5900 Budgetary Reserve	125,000
Total Other Expenditures and Financing Uses	4,533,542
Total Estimated Expenditures and Other Financing Uses	48,825,000

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,653,992
200 Personnel Services - Employee Benefits	6,541,852
300 Purchased Professional and Technical Services	497,204
400 Purchased Property Services	12,900
500 Other Purchased Services	1,519,050
600 Supplies	316,642
800 Other Objects	111,720
Total Regular Programs - Elementary / Secondary	18,653,360
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,719,939
200 Personnel Services - Employee Benefits	2,035,189
300 Purchased Professional and Technical Services	554,000
500 Other Purchased Services	1,204,500
600 Supplies	92,400
800 Other Objects	100
Total Special Programs - Elementary / Secondary	6,606,128
1300 Vocational Education	
100 Personnel Services - Salaries	478,373
200 Personnel Services - Employee Benefits	329,920
400 Purchased Property Services	1,500
500 Other Purchased Services	1,557,500
600 Supplies	50,700
800 Other Objects	4,550
Total Vocational Education	2,422,543
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	127,521
200 Personnel Services - Employee Benefits	69,622
400 Purchased Property Services	4,500
500 Other Purchased Services	10,300
600 Supplies	1,800
Total Other Instructional Programs - Elementary / Secondary	213,743
Total Instruction	27,895,774
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	868,794
200 Personnel Services - Employee Benefits	610,761
300 Purchased Professional and Technical Services	44,500
500 Other Purchased Services	6,825
600 Supplies	20,720
800 Other Objects	1,565
Total Support Services - Students	1,553,165

<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	465,169
200 Personnel Services - Employee Benefits	296,853
300 Purchased Professional and Technical Services	19,950
400 Purchased Property Services	1,700
500 Other Purchased Services	22,300
600 Supplies	438,470
700 Property	250
800 Other Objects	86,150
Total Support Services - Instructional Staff	1,330,842
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,761,970
200 Personnel Services - Employee Benefits	1,525,649
300 Purchased Professional and Technical Services	280,000
400 Purchased Property Services	78,050
500 Other Purchased Services	105,500
600 Supplies	83,529
700 Property	500
800 Other Objects	62,600
Total Support Services - Administration	3,897,798
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	184,967
200 Personnel Services - Employee Benefits	184,238
300 Purchased Professional and Technical Services	3,758
400 Purchased Property Services	501
500 Other Purchased Services	1,550
600 Supplies	3,757
800 Other Objects	250
Total Support Services - Pupil Health	379,021
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	261,152
200 Personnel Services - Employee Benefits	228,800
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	42,500
500 Other Purchased Services	50,300
600 Supplies	32,500
700 Property	3,000
800 Other Objects	3,000
Total Support Services - Business	651,252
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,524,668
200 Personnel Services - Employee Benefits	1,447,033
300 Purchased Professional and Technical Services	191,000
400 Purchased Property Services	1,439,125
500 Other Purchased Services	173,000

<u>Description</u>	<u>Amount</u>
600 Supplies	446,300
700 Property	101,000
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	5,325,126
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	226,946
200 Personnel Services - Employee Benefits	212,939
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,557,500
600 Supplies	67,000
700 Property	5,000
800 Other Objects	500
Total Student Transportation Services	2,074,885
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	342,210
200 Personnel Services - Employee Benefits	213,598
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	115,876
500 Other Purchased Services	142,500
600 Supplies	20,500
700 Property	127,791
Total Support Services - Central	964,975
Total Support Services	16,177,064
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	98,555
200 Personnel Services - Employee Benefits	38,065
300 Purchased Professional and Technical Services	7,300
500 Other Purchased Services	34,900
600 Supplies	17,000
800 Other Objects	2,800
Total Student Activities	198,620
3300 <u>Community Services</u>	
500 Other Purchased Services	15,000
600 Supplies	5,000
Total Community Services	20,000
Total Operation of Non-Instructional Services	218,620
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,040,556
900 Other Uses of Funds	2,807,986
Total Debt Service / Other Expenditures and Financing Uses	3,848,542
5200 <u>Interfund Transfers - Out</u>	

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	560,000
Total Interfund Transfers - Out	560,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	125,000
Total Budgetary Reserve	125,000
Total Other Expenditures and Financing Uses	4,533,542
TOTAL EXPENDITURES	48,825,000

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	11,000,000	10,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	75,000	65,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	180,000	170,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	225,000	225,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	11,480,000	10,460,000

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

11,480,000

10,460,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	35,519,458	32,999,458
0520 Extended-Term Financing Agreements Payable	1,955,076	1,815,851
0530 Lease-Purchase Obligations	140,000	150,000
0540 Accumulated Compensated Absences	1,000,000	1,025,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,000,000	5,250,000
0599 Other Long-Term Liabilities		

Total General Fund	\$43,614,534	\$41,240,309
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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

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

\$43,614,534

\$41,240,309

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$43,614,534	\$41,240,309
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,198,724
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,406,047
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,604,771
5900 Budgetary Reserve	125,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,729,771