

# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Eric Brandenburg

(724)846-6600

Extn : 1004

Contact Person

Telephone

Extension

brandenburge@bsd.k12.pa.us

Email Address

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Blackhawk SD	<b>County :</b> Beaver	<b>AUN Number :</b> 127041603
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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
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

ITEM	AMOUNTS
<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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	338,412
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>338,412</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	19,286,072
7000 Revenue from State Sources	16,551,043
8000 Revenue from Federal Sources	361,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>36,198,115</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>36,536,527</b>

**Amount**

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	15,143,167
6112 Interim Real Estate Taxes	80,000
6113 Public Utility Realty Taxes	21,952
6114 Payments in Lieu of Current Taxes - State / Local	3,500
6120 Current Per Capita Taxes, Section 679	41,000
6140 Current Act 511 Taxes - Flat Rate Assessments	81,100
6150 Current Act 511 Taxes - Proportional Assessments	2,670,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	812,000
6500 Earnings on Investments	4,950
6700 Revenues from LEA Activities	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	230,000
6910 Rentals	50,000
6940 Tuition from Patrons	24,000
6990 Refunds and Other Miscellaneous Revenue	64,403

**REVENUE FROM LOCAL SOURCES 19,286,072**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	9,500,000
7240 Driver Education - Student	2,800
7271 Special Education funds for School-Aged Pupils	1,575,000
7310 Transportation (Pupil and Nonpublic/CS)	1,716,005
7330 Health Services (Medical, Dental, Nurse, Act 25)	46,000
7340 State Property Tax Reduction Allocation	861,653
7810 State Share of Social Security and Medicare Taxes	602,469
7820 State Share of Retirement Contributions	2,247,116

**REVENUE FROM STATE SOURCES 16,551,043**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	235,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000

**REVENUE FROM FEDERAL SOURCES 361,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 36,198,115**

Act 1 Index (current): 3.2%  
 Calculation Method:  
 Number of Decimals For Tax Rate Calculation:  
 Approx. Tax Revenue from RE Taxes:  
 Amount of Tax Relief for Homestead Exclusions  
 Total Approx. Tax Revenue:  
 Approx. Tax Levy for Tax Rate Calculation:

Revenue	2	Section 672.1 Method Choice: (a)/(1)
	\$15,145,000	
	\$861,653	
	\$16,006,653	
	\$16,802,723	
Beaver		Lawrence
		Total

<b>2015-16 Data</b>		
a. Assessed Value	\$258,706,408	\$8,301,185
b. Real Estate Mills	59.1200	18.5000
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$949,911,615	\$9,733,381
d. Assessed Value	\$259,890,151	\$8,301,185
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy	\$15,294,723	\$153,572
(a * b)		

<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	98.98573%	1.01427%
h. Rebalanced 2015-16 Tax Levy	\$15,291,608	\$156,687
(f Total * g)		
i. Base Mills Subject to Index	59.1200	18.8752
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00111%	95.50000%
k. Tax Levy Needed	\$16,632,298	\$170,425
(Approx. Tax Levy * g)		
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>63.9900</b>	<b>20.5300</b>
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$16,630,371	\$170,423
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,939,141
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,143,167
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue	2	Section 672.1 Method Choice: (a)(1)
	\$15,145,000	
	<u>\$981,853</u>	
	\$16,006,653	
	\$16,802,723	
Beaver	Lawrence	Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	61.0118	19.4792	
q. Mills In Excess of Index (if (l > p), (l - p))	2.9782	1.0508	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,856,366	\$161,700	\$16,018,066
s. Millage Rate within Index? (if l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$774,005	\$8,723	\$782,728
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$735,313	\$8,330	\$743,643

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$2,675	\$8,339	
Number of Homestead/Farmstead Properties	4953	80	5033
Median Assessed Value of Homestead Properties			\$27,550

AUN: 127041603 Blackhawk 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:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

2

\$15,145,000

\$861,653

\$16,006,653

\$16,802,723

Section 672.1 Method Choice: (a)(1)

Beaver

Lawrence

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

\$861,653

\$0

Lowering RE Tax Rate

\$0

\$861,653

\$861,653

CODE

6111 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	
	Beaver	259,890,151	63.9900	16,630,371			95.00111%		
	Lawrence	8,301,185	20.5300	170,423			95.50000%		
<b>Totals:</b>		<b>268,191,336</b>		<b>16,800,794</b>	<b>861,653</b>	<b>=</b>	<b>15,939,141 X</b>	<b>95.00617% =</b>	<b>15,143,167</b>

6120	Current Per Capita Taxes, Section 679	Rate	Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments	\$5.00	41,000
6141	Current Act 511 Per Capita Taxes	\$5.00	41,000
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$5.00	40,000
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$100.00	100
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>81,100</b>

6150	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	2,400,000	2,400,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	225,000	225,000
6154	Current Act 511 Amusement Taxes	1.000%	0.000%	45,000	45,000
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
<b>Total Current Act 511 Taxes - Proportional Assessments</b>				<b>2,670,000</b>	<b>2,670,000</b>
<b>Total Act 511, Current Taxes</b>				<b>2,751,100</b>	<b>2,751,100</b>

Act 511 Tax Limit ->	959,644,996 X	12 Mills	11,515,740 (511 Limit)
Market Value			

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>									
	Beaver	59.1200	63.9900	8.24%	No	3.2%				
	Lawrence	18.8752	20.5300	8.77%	No	3.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes -- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	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	\$100.00	\$100.00	0.00%	Yes	3.2%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.2%				
	<u>Current Act 511 Taxes -- Proportional Assessments</u>									
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	1.000%	1.000%	0.00%	Yes	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%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,678,746
1200 Special Programs - Elementary / Secondary	4,234,372
1300 Vocational Education	1,492,761
1400 Other Instructional Programs - Elementary / Secondary	143,246
<b>Total Instruction</b>	<b>20,549,125</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	914,231
2200 Support Services - Instructional Staff	1,010,918
2300 Support Services - Administration	2,114,908
2400 Support Services - Pupil Health	419,224
2500 Support Services - Business	574,148
2600 Operation and Maintenance of Plant Services	3,877,731
2700 Student Transportation Services	2,173,000
2900 Other Support Services	20,500
<b>Total Support Services</b>	<b>11,104,660</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,293,414
3300 Community Services	5,500
<b>Total Operation of Non-Instructional Services</b>	<b>1,298,914</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,019,608
<b>Total Other Expenditures and Financing Uses</b>	<b>3,019,608</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>35,972,307</b>

Description	Amount
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,459,513
200 Personnel Services - Employee Benefits	5,126,535
300 Purchased Professional and Technical Services	29,500
400 Purchased Property Services	30,900
500 Other Purchased Services	724,733
600 Supplies	244,201
700 Property	56,424
800 Other Objects	6,940
<b>Total Regular Programs - Elementary / Secondary</b>	<b>14,678,746</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,916,237
200 Personnel Services - Employee Benefits	1,118,885
300 Purchased Professional and Technical Services	163,950
500 Other Purchased Services	959,350
600 Supplies	49,650
700 Property	23,800
800 Other Objects	2,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>4,234,372</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	628,245
200 Personnel Services - Employee Benefits	374,699
400 Purchased Property Services	8,412
500 Other Purchased Services	417,650
600 Supplies	55,105
700 Property	7,800
800 Other Objects	850
<b>Total Vocational Education</b>	<b>1,492,761</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	78,746
200 Personnel Services - Employee Benefits	46,925
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	1,000
500 Other Purchased Services	3,000
600 Supplies	75
700 Property	3,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>143,246</b>
<b>Total Instruction</b>	<b>20,549,125</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	523,174
200 Personnel Services - Employee Benefits	330,857

Description	Amount
300 Purchased Professional and Technical Services	49,740
500 Other Purchased Services	1,950
600 Supplies	7,460
800 Other Objects	1,050
<b>Total Support Services - Students</b>	<b>914,231</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	303,088
200 Personnel Services - Employee Benefits	207,630
300 Purchased Professional and Technical Services	88,950
400 Purchased Property Services	4,960
500 Other Purchased Services	91,560
600 Supplies	101,430
700 Property	213,000
800 Other Objects	300
<b>Total Support Services - Instructional Staff</b>	<b>1,010,918</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	903,542
200 Personnel Services - Employee Benefits	615,526
300 Purchased Professional and Technical Services	230,100
400 Purchased Property Services	94,880
500 Other Purchased Services	203,570
600 Supplies	47,190
800 Other Objects	20,100
<b>Total Support Services - Administration</b>	<b>2,114,908</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	252,843
200 Personnel Services - Employee Benefits	155,686
300 Purchased Professional and Technical Services	2,320
400 Purchased Property Services	1,540
500 Other Purchased Services	385
600 Supplies	5,750
800 Other Objects	700
<b>Total Support Services - Pupil Health</b>	<b>419,224</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	288,060
200 Personnel Services - Employee Benefits	174,138
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	51,150
500 Other Purchased Services	23,500
600 Supplies	12,000
700 Property	3,500
800 Other Objects	6,800
<b>Total Support Services - Business</b>	<b>574,148</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,432,014

Description	Amount
200 Personnel Services - Employee Benefits	964,817
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	507,050
500 Other Purchased Services	4,600
600 Supplies	764,200
700 Property	164,000
800 Other Objects	16,050
<b>Total Operation and Maintenance of Plant Services</b>	<b>3,877,731</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,943,000
600 Supplies	230,000
<b>Total Student Transportation Services</b>	<b>2,173,000</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	20,500
<b>Total Other Support Services</b>	<b>20,500</b>
<b>Total Support Services</b>	<b>11,104,660</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	599,696
200 Personnel Services - Employee Benefits	273,268
300 Purchased Professional and Technical Services	62,600
400 Purchased Property Services	47,000
500 Other Purchased Services	171,500
600 Supplies	22,500
700 Property	108,500
800 Other Objects	8,350
<b>Total Student Activities</b>	<b>1,293,414</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	500
800 Other Objects	5,000
<b>Total Community Services</b>	<b>5,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>1,298,914</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,441,708
900 Other Uses of Funds	1,577,900
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>3,019,608</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>3,019,608</b>
<b>TOTAL EXPENDITURES</b>	<b>35,972,307</b>

**Cash and Short-Term Investments**

	<b>06/30/2016 Estimate</b>	<b>06/30/2017 Projection</b>
General Fund	330,000	420,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	23,640	21,750
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	18,260	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	281,000	258,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,800,000	1,900,000
Private Purpose Trust Fund	12,370	11,870
Investment Trust Fund	169,675	169,755
Pension Trust Fund		
Activity Fund	151,770	148,300
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>3,786,715</b>	<b>2,829,675</b>

**Long-Term Investments**

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

Long-Term Investments  
Permanent Fund

06/30/2016 Estimate

06/30/2017 Projection

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

3,786,715

2,929,675

**Long-Term Indebtedness**

**General Fund**

	06/30/2016 Estimate	06/30/2017 Projection
0510 Bonds Payable	35,275,000	33,660,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	3,546,418	3,126,016
0540 Accumulated Compensated Absences	575,000	590,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	740,924	629,297
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>40,137,342</b>	<b>38,005,313</b>

**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, \$1650**

**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**

40,137,342

38,005,313

**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**

40,137,342

38,005,313

Account Description

Amounts

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0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
	<hr/>
	564,220

Total Ending Fund Balance - Committed, Assigned, and Unassigned 564,220

5900 Budgetary Reserve

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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve 564,220