

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2016



President of the Board - Original Signature Required

Date 06/28/2016



Secretary of the Board - Original Signature Required

Date 06/28/2016



Chief School Administrator - Original Signature Required

Date 06/28/2016

Brian Keiser

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ITEM

AMOUNTS

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

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

2,400,000

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

2,400,000

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

46,532,891

7000 Revenue from State Sources

41,444,052

8000 Revenue from Federal Sources

3,350,623

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

91,327,566

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

93,727,566

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	41,215,440
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	55,000
6150 Current Act 511 Taxes - Proportional Assessments	314,162
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,708,290
6500 Earnings on Investments	35,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	45,000
6990 Refunds and Other Miscellaneous Revenue	49,999
REVENUE FROM LOCAL SOURCES	46,532,891
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	23,304,566
7160 Tuition for Orphans Subsidy	550,000
7220 Vocational Education	6,000
7271 Special Education funds for School-Aged Pupils	4,450,085
7310 Transportation (Pupil and Nonpublic/CS)	1,986,955
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	445,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	110,000
7340 State Property Tax Reduction Allocation	3,404,446
7810 State Share of Social Security and Medicare Taxes	1,687,000
7820 State Share of Retirement Contributions	5,500,000
REVENUE FROM STATE SOURCES	41,444,052
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	746,113
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,848,055
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	480,000
8519 NCLB, Title VI - Flexibility and Accountability	51,455
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	175,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
REVENUE FROM FEDERAL SOURCES	3,350,623
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	91,327,566

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$41,215,440
Amount of Tax Relief for Homestead Exclusions	<u>\$3,404,446</u>
Total Approx. Tax Revenue:	\$44,619,886
Approx. Tax Levy for Tax Rate Calculation:	\$49,292,175

Delaware

Total

2015-16 Data

a. Assessed Value	\$1,132,371,396	\$1,132,371,396
b. Real Estate Mills	43.0900	

I. 2016-17 Data

c. 2014 STEB Market Value	\$1,365,189,064	\$1,365,189,064
d. Assessed Value	\$1,126,935,852	\$1,126,935,852
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations

f. 2015-16 Tax Levy (a * b)	\$48,793,883	\$48,793,883
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2016-17 Calculations

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy (f Total * g)	\$48,793,883	\$48,793,883
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	43.0900	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	89.81800%	89.81800%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$49,292,175	\$49,292,175

I. 2016-17 Real Estate Tax Rate 43.7400

(k / d * 1000)

III.

m. Tax Levy Generated by Mills (l / 1000 * d)	\$49,292,174	\$49,292,174
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$45,887,728
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$41,215,440

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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): 3.5%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$41,215,440
Amount of Tax Relief for Homestead Exclusions	<u>\$3,404,446</u>
Total Approx. Tax Revenue:	\$44,619,886
Approx. Tax Levy for Tax Rate Calculation:	\$49,292,175

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	44.5981	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$50,259,198	\$50,259,198
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$10,896	
Number of Homestead/Farmstead Properties	7251	7251
Median Assessed Value of Homestead Properties		\$78,480

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$41,215,440
Amount of Tax Relief for Homestead Exclusions	<u>\$3,404,446</u>
Total Approx. Tax Revenue:	\$44,619,886
Approx. Tax Levy for Tax Rate Calculation:	\$49,292,175

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,404,446	Lowering RE Tax Rate	\$0	\$3,404,446
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,404,446

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
Delaware	1,126,935,852	43.7400	49,292,174			89.81800%	
Totals:	1,126,935,852		49,292,174	3,404,446	45,887,728	89.81800%	41,215,440

	Rate		Tax Levy	Estimated Revenue
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>	<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	\$0.00	\$0.00	0	0
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
Total Current Act 511 Taxes – Flat Rate Assessments			0	0
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	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	445,700	314,162
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			445,700	314,162
Total Act 511, Current Taxes				314,162
	Act 511 Tax Limit -->	1,365,189,064	12	16,382,269
		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> Delaware	43.0900	43.7400	1.51%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.5%				
6141	Current Act 511 Per Capita Taxes					3.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.5%				
6143	Current Act 511 Local Services Taxes					3.5%				
6144	Current Act 511 Trailer Taxes					3.5%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.5%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.5%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.5%				
6151	Current Act 511 Earned Income Taxes					3.5%				
6152	Current Act 511 Occupation Taxes					3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6154	Current Act 511 Amusement Taxes					3.5%				
6155	Current Act 511 Business Privilege Taxes					3.5%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.5%				
6157	Current Act 511 Mercantile Taxes					3.5%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	41,485,474
1200 Special Programs - Elementary / Secondary	16,683,841
1300 Vocational Education	1,785,022
1400 Other Instructional Programs - Elementary / Secondary	180,598
1700 Higher Education Programs	408,080
Total Instruction	60,543,015
2000 Support Services	
2100 Support Services - Students	3,303,982
2200 Support Services - Instructional Staff	2,300,489
2300 Support Services - Administration	6,701,427
2400 Support Services - Pupil Health	1,219,601
2500 Support Services - Business	1,023,474
2600 Operation and Maintenance of Plant Services	6,140,034
2700 Student Transportation Services	5,906,151
2800 Support Services - Central	1,702,254
2900 Other Support Services	34,440
Total Support Services	28,331,852
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,013,017
3300 Community Services	200,000
Total Operation of Non-Instructional Services	1,213,017
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,439,682
5200 Interfund Transfers - Out	200,000
Total Other Expenditures and Financing Uses	3,639,682
Total Estimated Expenditures and Other Financing Uses	93,727,566

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	21,067,921
200 Personnel Services - Employee Benefits	13,739,920
300 Purchased Professional and Technical Services	348,034
400 Purchased Property Services	249,088
500 Other Purchased Services	5,067,863
600 Supplies	935,984
700 Property	76,664
Total Regular Programs - Elementary / Secondary	41,485,474
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,002,989
200 Personnel Services - Employee Benefits	3,079,115
300 Purchased Professional and Technical Services	2,509,626
500 Other Purchased Services	3,964,004
600 Supplies	126,222
700 Property	1,885
Total Special Programs - Elementary / Secondary	16,683,841
1300 Vocational Education	
100 Personnel Services - Salaries	442,722
200 Personnel Services - Employee Benefits	367,887
500 Other Purchased Services	974,413
Total Vocational Education	1,785,022
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	62,205
200 Personnel Services - Employee Benefits	41,463
500 Other Purchased Services	75,000
600 Supplies	1,930
Total Other Instructional Programs - Elementary / Secondary	180,598
1700 Higher Education Programs	
500 Other Purchased Services	385,080
600 Supplies	23,000
Total Higher Education Programs	408,080
Total Instruction	60,543,015
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,959,200
200 Personnel Services - Employee Benefits	1,197,804
300 Purchased Professional and Technical Services	103,574
500 Other Purchased Services	25,930
600 Supplies	9,086
700 Property	7,953
800 Other Objects	435

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	3,303,982
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,222,917
200 Personnel Services - Employee Benefits	896,977
300 Purchased Professional and Technical Services	67,452
400 Purchased Property Services	20,000
500 Other Purchased Services	2,520
600 Supplies	68,813
700 Property	21,630
800 Other Objects	180
Total Support Services - Instructional Staff	2,300,489
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,501,594
200 Personnel Services - Employee Benefits	2,434,225
300 Purchased Professional and Technical Services	371,485
400 Purchased Property Services	1,058
500 Other Purchased Services	174,025
600 Supplies	131,185
700 Property	60,955
800 Other Objects	26,900
Total Support Services - Administration	6,701,427
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	642,873
200 Personnel Services - Employee Benefits	533,396
300 Purchased Professional and Technical Services	26,000
500 Other Purchased Services	3,107
600 Supplies	9,900
700 Property	4,325
Total Support Services - Pupil Health	1,219,601
2500 Support Services - Business	
100 Personnel Services - Salaries	529,925
200 Personnel Services - Employee Benefits	378,999
300 Purchased Professional and Technical Services	34,000
400 Purchased Property Services	25,000
500 Other Purchased Services	37,600
600 Supplies	10,400
700 Property	4,750
800 Other Objects	2,800
Total Support Services - Business	1,023,474
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	105,000
200 Personnel Services - Employee Benefits	61,450
300 Purchased Professional and Technical Services	3,327,132
400 Purchased Property Services	1,577,472
500 Other Purchased Services	329,645

<u>Description</u>	<u>Amount</u>
600 Supplies	698,335
700 Property	27,000
800 Other Objects	14,000
Total Operation and Maintenance of Plant Services	6,140,034
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	69,700
200 Personnel Services - Employee Benefits	49,898
300 Purchased Professional and Technical Services	4,780,983
400 Purchased Property Services	18,650
500 Other Purchased Services	506,300
600 Supplies	475,620
700 Property	5,000
Total Student Transportation Services	5,906,151
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	652,375
200 Personnel Services - Employee Benefits	426,679
300 Purchased Professional and Technical Services	275,000
400 Purchased Property Services	3,500
500 Other Purchased Services	7,500
600 Supplies	11,000
700 Property	325,000
800 Other Objects	1,200
Total Support Services - Central	1,702,254
2900 <u>Other Support Services</u>	
500 Other Purchased Services	34,440
Total Other Support Services	34,440
Total Support Services	28,331,852
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	472,331
200 Personnel Services - Employee Benefits	189,186
500 Other Purchased Services	75,000
600 Supplies	12,000
800 Other Objects	264,500
Total Student Activities	1,013,017
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	200,000
Total Community Services	200,000
Total Operation of Non-Instructional Services	1,213,017
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,275,431
900 Other Uses of Funds	2,164,251

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	3,439,682
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	200,000
Total Interfund Transfers - Out	200,000
Total Other Expenditures and Financing Uses	3,639,682
TOTAL EXPENDITURES	93,727,566

Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	2,400,000	1
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	8,500,000	3,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,100,000	2,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	54,000	52,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	81,000	83,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	13,135,000	5,135,501

Long-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	1	1
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		

<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Permanent Fund		
Total Long-Term Investments	1	1
TOTAL CASH AND INVESTMENTS	13,135,001	5,135,502

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	1	1
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 \$1

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Long-Term Liabilities

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Long-Term Liabilities

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Long-Term Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$1

\$1

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

\$1

\$1