

LEA Name : Lehigh Area SD

Class : 3

AUN Number : 121135503

County : Carbon

### 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

6/26/17  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6/26/17  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6/26/17  
\_\_\_\_\_  
Date

Brian Feick  
\_\_\_\_\_  
Contact Person

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\_\_\_\_\_  
Telephone                                  Extension

bfeick@lehighton.org  
\_\_\_\_\_  
Email Address

## CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2017-2018 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lehighton Area SD	COUNTY : Carbon	AUN : 121135503
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2017-2018 (compared to 2016-2017) ? Yes   
No

If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$40999765
Ending Unassigned Fund Balance	\$1767634
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.3%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes   
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/24/17
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DUE DATE: AUGUST 15, 2017

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET**

24 PS 6-887(a)(1)

(03/2006)

<b>School District Name :</b> Lehighton Area SD	<b>County :</b> Carbon	<b>AUN Number :</b> 121135503
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> <i>May 22, 2017</i>
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	for next year
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	medical and PSERS
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	to balance budget

<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	1,202,309	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	3,049,176	
0850 Unassigned Fund Balance	3,169,130	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$6,218,306</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	21,822,566	
7000 Revenue from State Sources	16,652,537	
8000 Revenue from Federal Sources	657,278	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$39,132,381</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$45,350,687</u></b>

LEA : 121135503 Lehigh Area SD

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	16,054,360
6113 Public Utility Realty Taxes	23,150
6114 Payments in Lieu of Current Taxes - State / Local	5,000
6120 Current Per Capita Taxes, Section 679	51,000
6140 Current Act 511 Taxes - Flat Rate Assessments	51,000
6150 Current Act 511 Taxes - Proportional Assessments	2,687,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,790,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	374,556
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	155,000
6960 Services Provided Other Local Governmental Units / LEAs	11,500
6990 Refunds and Other Miscellaneous Revenue	470,000

**REVENUE FROM LOCAL SOURCES \$21,822,566****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	8,607,380
7160 Tuition for Orphans Subsidy	130,000
7271 Special Education funds for School-Aged Pupils	1,529,419
7311 Pupil Transportation Subsidy	525,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	994,331
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	1,200,097
7501 PA Accountability Grants	292,585
7810 State Share of Social Security and Medicare Taxes	681,740
7820 State Share of Retirement Contributions	2,646,985

**REVENUE FROM STATE SOURCES \$16,652,537****REVENUE FROM FEDERAL SOURCES**

8110 Payments for Federally Impacted Areas	645,278
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,000

**REVENUE FROM FEDERAL SOURCES \$657,278****TOTAL ESTIMATED REVENUES AND OTHER SOURCES 39,132,381**

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$16,054,360
Amount of Tax Relief for Homestead Exclusions	<u>\$1,200,097</u>
Total Approx. Tax Revenue:	\$17,254,457
Approx. Tax Levy for Tax Rate Calculation:	\$18,695,143

Carbon

Total

2016-17 Data		
a. Assessed Value	\$391,575,021	\$391,575,021
b. Real Estate Mills	47.8800	
<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$951,903,888	\$951,903,888
d. Assessed Value	\$390,458,290	\$390,458,290
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2016-17 Calculations</b>		
f. 2016-17 Tax Levy	\$18,748,612	\$18,748,612
(a * b)		
<b>2017-18 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$18,748,612	\$18,748,612
(f Total * g)		
i. Base Mills Subject to Index	47.8800	
(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	91.76518%	91.76518%
k. Tax Levy Needed	\$18,695,143	\$18,695,143
(Approx. Tax Levy * g)		
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>47.8800</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,695,143	\$18,695,143
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,495,046
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,054,360
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$16,054,360
Amount of Tax Relief for Homestead Exclusions	<u>\$1,200,097</u>
Total Approx. Tax Revenue:	\$17,254,457
Approx. Tax Levy for Tax Rate Calculation:	\$18,695,143

Carbon

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	49.5079	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,330,770	\$19,330,770
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	\$5,472	
Number of Homestead/Farmstead Properties	4610	4610
Median Assessed Value of Homestead Properties		\$45,575



Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$16,054,360</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,200,097</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$17,254,457</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$18,695,143</b>

<b>Carbon</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,200,097	Lowering RE Tax Rate	\$0	\$1,200,097
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,200,097</b>

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>
Carbon	390,458,290	47.8800	18,695,143			91.76518%	
<b>Totals:</b>	<b>390,458,290</b>		<b>18,695,143</b>	- 1,200,097	= 17,495,046	X 91.76518%	= 16,054,360

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		51,000
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	\$10.00	\$0.00	51,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 51,000 51,000**

	<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	1.000%	0.000%	1,690,000	1,690,000
6152 Current Act 511 Occupation Taxes	25.0000	0.000	845,000	845,000
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	152,000	152,000
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 2,687,000 2,687,000**

**Total Act 511, Current Taxes 2,738,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>951,903,888 X</b>	<b>12</b>	<b>11,422,847</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u>									
	Carbon	47.8800	47.8800	0.00%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.4%				
6152	Current Act 511 Occupation Taxes	25.0000	25.0000	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,429,079
1200 Special Programs - Elementary / Secondary	5,419,442
1300 Vocational Education	1,697,234
1700 Higher Education Programs	231,985
<b>Total Instruction</b>	<b>\$25,777,740</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,209,008
2200 Support Services - Instructional Staff	884,425
2300 Support Services - Administration	2,266,842
2400 Support Services - Pupil Health	497,790
2500 Support Services - Business	623,810
2600 Operation and Maintenance of Plant Services	2,613,695
2700 Student Transportation Services	1,556,000
2800 Support Services - Central	618,215
2900 Other Support Services	20,000
<b>Total Support Services</b>	<b>\$10,289,785</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,038,543
3300 Community Services	20,558
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,059,101</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,513,139
5200 Interfund Transfers - Out	360,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,873,139</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$40,999,765</b>

## 2017-2018 Final General Fund Budget

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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	9,660,075
200 Personnel Services - Employee Benefits	7,010,339
300 Purchased Professional and Technical Services	97,440
400 Purchased Property Services	27,570
500 Other Purchased Services	924,310
600 Supplies	249,100
700 Property	458,145
800 Other Objects	2,100
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,429,079</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,218,539
200 Personnel Services - Employee Benefits	1,615,203
300 Purchased Professional and Technical Services	802,500
500 Other Purchased Services	758,500
600 Supplies	20,000
700 Property	4,200
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,419,442</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,697,234
<b>Total Vocational Education</b>	<b>\$1,697,234</b>
<b>1700 <u>Higher Education Programs</u></b>	
500 Other Purchased Services	231,985
<b>Total Higher Education Programs</b>	<b>\$231,985</b>
<b>Total Instruction</b>	<b>\$25,777,740</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	664,014
200 Personnel Services - Employee Benefits	483,434
300 Purchased Professional and Technical Services	47,835
400 Purchased Property Services	800
500 Other Purchased Services	2,335
600 Supplies	7,900
700 Property	2,300
800 Other Objects	390
<b>Total Support Services - Students</b>	<b>\$1,209,008</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	478,125
200 Personnel Services - Employee Benefits	348,098
300 Purchased Professional and Technical Services	14,600
400 Purchased Property Services	550
500 Other Purchased Services	3,300

## 2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	39,222
800 Other Objects	530
<b>Total Support Services - Instructional Staff</b>	<b>\$884,425</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,141,095
200 Personnel Services - Employee Benefits	818,327
300 Purchased Professional and Technical Services	131,520
400 Purchased Property Services	55,000
500 Other Purchased Services	76,870
600 Supplies	17,650
800 Other Objects	26,380
<b>Total Support Services - Administration</b>	<b>\$2,266,842</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	276,300
200 Personnel Services - Employee Benefits	201,160
300 Purchased Professional and Technical Services	12,300
500 Other Purchased Services	430
600 Supplies	5,600
700 Property	2,000
<b>Total Support Services - Pupil Health</b>	<b>\$497,790</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	314,566
200 Personnel Services - Employee Benefits	230,119
300 Purchased Professional and Technical Services	40,500
400 Purchased Property Services	16,000
500 Other Purchased Services	14,300
600 Supplies	6,000
800 Other Objects	2,325
<b>Total Support Services - Business</b>	<b>\$623,810</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	846,935
200 Personnel Services - Employee Benefits	616,610
300 Purchased Professional and Technical Services	108,000
400 Purchased Property Services	617,000
500 Other Purchased Services	248,350
600 Supplies	171,800
800 Other Objects	5,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,613,695</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,556,000
<b>Total Student Transportation Services</b>	<b>\$1,556,000</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	173,264
200 Personnel Services - Employee Benefits	126,145

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	172,361
400 Purchased Property Services	5,000
500 Other Purchased Services	35,445
600 Supplies	61,000
700 Property	45,000
<b>Total Support Services - Central</b>	<b>\$618,215</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	20,000
<b>Total Other Support Services</b>	<b>\$20,000</b>
<b>Total Support Services</b>	<b>\$10,289,785</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	463,886
200 Personnel Services - Employee Benefits	214,352
300 Purchased Professional and Technical Services	131,225
400 Purchased Property Services	44,575
500 Other Purchased Services	63,980
600 Supplies	52,000
700 Property	55,800
800 Other Objects	12,725
<b>Total Student Activities</b>	<b>\$1,038,543</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	558
800 Other Objects	20,000
<b>Total Community Services</b>	<b>\$20,558</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,059,101</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,004,139
900 Other Uses of Funds	1,509,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,513,139</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	360,000
<b>Total Interfund Transfers - Out</b>	<b>\$360,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,873,139</b>
<b>TOTAL EXPENDITURES</b>	<b>\$40,999,765</b>

**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	2,232,500	1,850,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	25,000,000	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	22,000	21,000
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$27,254,500</b>	<b>\$3,871,000</b>
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**Long-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 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		



Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$27,254,500</b>	<b>\$3,871,000</b>
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**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

**General Fund**

0510 Bonds Payable	45,504,000	43,500,000
0520 Extended-Term Financing Agreements Payable	14,809,000	13,299,000
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 General Fund</b>	<b>\$60,313,000</b>	<b>\$56,799,000</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 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

## 2017-2018 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2017 Estimate****06/30/2018 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**

**06/30/2017 Estimate**

**06/30/2018 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**

**06/30/2017 Estimate**

**06/30/2018 Projection**

- 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 Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$60,313,000</b>	<b>\$56,799,000</b>

**Short-Term Payables**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	750,000	750,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$750,000</b>	<b>\$750,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$61,063,000</b>	<b>\$57,549,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	1,202,309
0820 Restricted Fund Balance	
0830 Committed Fund Balance	715,424
0840 Assigned Fund Balance	1,867,864
0850 Unassigned Fund Balance	1,767,634
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,350,922</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,553,231</b>
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